

A CENTRAL SERVICE COST ALLOCATION PLAN



ADAMS COUNTY, PENNSYLVANIA
ACTUAL 2024

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

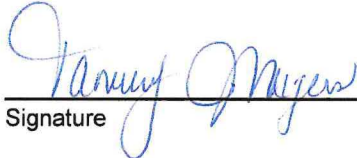
Susquehanna Accounting and Consulting Solutions, Inc.

ADAMS COUNTY, PENNSYLVANIA
COUNTYWIDE COST ALLOCATION PLAN
Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal for the period ending December 31, 2024 to establish cost allocations or billings for January 1, 2026 through December 31, 2026 are allowable in accordance with the requirements of OMB guidance, "Uniform Guidelines for Grants and Cooperative Agreements" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.



Signature

Controller

Title

Adams

County

12/8/2025

Date

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ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Election & Voter	Tax Services	Public Defender	Reg & Recorder	Planning	Courts	DJ Harvey	DJ Bowman
Building Depreciation	3,584	10,144	2,031	8,622	1,545	71,134	17,173	-
Equipment Depreciation	314	1,562	518	1,141	41	10,377	730	730
Employee Benefits	-	5,125	1,398	466	-	5,591	-	-
Liability Insurance	502	2,274	931	680	2,416	2,092	420	391
Property Insurance	96	589	412	465	41	3,995	321	-
Building Maintenance	78,647	98,708	33,427	51,900	1,021	424,020	54,276	12,021
Building Security	-	21,136	9,733	15,588	-	132,755	13,170	-
Budget & Purchasing	14,033	31,431	6,184	7,890	9,670	55,689	5,816	5,808
Human Resources	8,674	42,456	14,626	12,749	32,365	34,489	7,125	7,125
Information Technology	17,749	85,469	34,678	34,742	76,539	135,313	19,459	19,459
Commissioners	10,013	26,076	7,126	7,575	13,762	39,282	5,365	5,362
Solicitor	-	-	-	-	-	-	-	-
Controller	19,559	37,553	7,872	10,029	12,444	81,491	7,305	7,301
Treasurer	1,697	4,378	875	1,053	1,449	7,004	753	752
Central Phone	-	-	-	-	-	-	-	-
Total Allocated	154,868	366,901	119,811	152,900	151,293	1,003,232	131,913	58,949
Roll Forward								
Proposed Costs	154,868	366,901	119,811	152,900	151,293	1,003,232	131,913	58,949

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	DJ Little	DJ Beauchat	Law Library	Victim Witness	Clerk Courts	Coroner	District Attorney
Building Depreciation	-	17,173	2,978	2,720	5,932	-	10,568
Equipment Depreciation	730	729	468	329	28	-	1,082
Employee Benefits	-	-	-	932	3,727	-	5,591
Liability Insurance	424	408	102	453	1,128	581	9,341
Property Insurance	-	321	175	160	349	421	716
Building Maintenance	11,870	51,008	20,826	19,012	56,350	68	78,433
Building Security	-	13,170	6,368	5,811	12,681	-	23,195
Budget & Purchasing	5,808	5,808	4,409	14,373	9,561	8,551	14,719
Human Resources	7,125	7,125	1,735	9,163	20,303	4,273	26,169
Information Technology	19,459	19,459	5,471	19,397	53,473	9,209	97,868
Commissioners	5,362	5,362	3,013	10,208	10,591	5,876	14,548
Solicitor	-	-	-	-	-	-	-
Controller	7,301	7,301	5,555	16,948	11,629	10,986	19,218
Treasurer	752	752	519	1,758	1,305	1,019	2,016
Central Phone	-	-	-	-	-	-	-
Total Allocated	58,831	128,616	51,619	101,264	187,057	40,984	303,464
Roll Forward							
Proposed Costs	58,831	128,616	51,619	101,264	187,057	40,984	303,464

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Prothonotary	Sheriff	Prison	Probation Services	Protect Insp	Emergency Services
Building Depreciation	8,970	14,621	478	71,610	-	-
Equipment Depreciation	967	1,064	169	6,073	-	58
Employee Benefits	1,398	6,989	-	2,796	-	-
Liability Insurance	666	12,795	74,531	24,815	85	899
Property Insurance	439	811	24,182	1,340	-	144
Building Maintenance	46,584	94,883	62,252	140,099	29	14
Building Security	13,208	27,952	-	54,916	-	-
Budget & Purchasing	6,305	16,160	52,783	19,467	3,498	12,760
Human Resources	12,152	35,669	99,214	65,956	469	8,095
Information Technology	39,364	104,121	188,481	189,357	-	148,727
Commissioners	6,678	17,953	86,873	29,671	1,979	9,294
Solicitor	-	-	-	-	-	-
Controller	7,948	21,358	69,230	25,586	4,239	16,285
Treasurer	846	2,263	8,899	3,161	416	1,526
Central Phone	-	-	-	-	-	-
Total Allocated	145,525	356,639	667,092	634,847	10,715	197,802
Roll Forward						
Proposed Costs	145,525	356,639	667,092	634,847	10,715	197,802

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Veteran's Affairs	Conservation	Agricultural Extension	Domestic Relations	911 Telecommunications	Children & Youth
Building Depreciation	2,627	-	-	50,204	478	71,752
Equipment Depreciation	177	36	-	4,254	-	6,096
Employee Benefits	466	-	-	-	-	1,864
Liability Insurance	303	3,036	243	2,506	2,955	7,878
Property Insurance	142	-	-	939	4,530	1,342
Building Maintenance	15,616	-	1,183	115,440	399,303	146,526
Building Security	4,754	-	-	38,501	-	55,025
Budget & Purchasing	5,290	4,790	4,386	11,969	12,644	55,664
Human Resources	4,455	24,198	4,219	40,691	44,892	110,787
Information Technology	18,503	52,026	808	76,894	19,846	196,566
Commissioners	4,031	8,930	3,519	18,694	17,520	58,962
Solicitor	-	-	-	-	-	-
Controller	6,762	5,895	5,434	15,724	16,414	74,582
Treasurer	659	805	547	1,898	2,085	7,629
Central Phone	-	-	-	-	-	-
Total Allocated	63,785	99,716	20,339	377,714	520,667	794,673
Roll Forward				34,473		
Proposed Costs	63,785	99,716	20,339	412,187	520,667	794,673

ADAMS COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Liquid Fuels	Operational Services	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	13,065	70,168	457,577	-	-	457,577
Equipment Depreciation	-	9	3,292	40,974	-	-	40,974
Employee Benefits	-	-	(3)	36,340	-	-	36,340
Liability Insurance	-	408	806	154,069	-	-	154,069
Property Insurance	-	244	1,956	44,130	-	-	44,130
Building Maintenance	-	25,193	86,079	2,124,788	-	-	2,124,788
Building Security	-	10,019	31,966	489,948	-	-	489,948
Budget & Purchasing	-	3,735	74,620	483,821	-	-	483,821
Human Resources	-	5,225	10,834	702,358	-	-	702,358
Information Technology	-	14,711	4,368	1,701,516	-	-	1,701,516
Commissioners	7,867	3,668	45,830	490,990	-	1,044,227	1,535,217
Solicitor	-	-	16,326	16,326	-	-	16,326
Controller	1,963	4,644	88,928	627,484	-	132,214	759,698
Treasurer	-	488	8,396	65,700	-	378,734	444,434
Central Phone	-	-	-	-	-	-	-
					-		
Total Allocated	9,830	81,409	443,566	7,436,021	-	1,555,175	8,991,196
Roll Forward				34,473	-	-	34,473
Proposed Costs	9,830	81,409	443,566	7,470,494	-	1,555,175	9,025,669

ADAMS COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2024</u>	<u>Fixed Costs Fiscal 2022</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Election & Voter	154,868			154,868		154,868
Tax Services	366,901			366,901		366,901
Public Defender	119,811			119,811		119,811
Reg & Recorder	152,900			152,900		152,900
Planning	151,293			151,293		151,293
Courts	1,003,232			1,003,232		1,003,232
DJ Harvey	131,913			131,913		131,913
DJ Bowman	58,949			58,949		58,949
DJ Little	58,831			58,831		58,831
DJ Beauchat	128,616			128,616		128,616
Law Library	51,619			51,619		51,619
Victim Witness	101,264			101,264		101,264
Clerk Courts	187,057			187,057		187,057
Coroner	40,984			40,984		40,984
District Attorney	303,464			303,464		303,464
Prothonotary	145,525			145,525		145,525
Sheriff	356,639			356,639		356,639
Prison	667,092			667,092		667,092
Probation Services	634,847			634,847		634,847
Protect Insp	10,715			10,715		10,715
Emergency Services	197,802			197,802		197,802
Veteran's Affairs	63,785			63,785		63,785
Conservation	99,716			99,716		99,716
Agricultural Extension	20,339			20,339		20,339
Domestic Relations	377,714	343,241	34,473	412,187		412,187
911 Telecommunications	520,667			520,667		520,667
Children & Youth	794,673			794,673		794,673
Liquid Fuels	9,830			9,830		9,830
Operational Services	81,409			81,409		81,409
Other	443,566			443,566		443,566
Sub Total	7,436,021	343,241	34,473	7,470,494		7,470,494
Direct Billed	-					-
Unallocated	1,555,175					1,555,175
Total	8,991,196					9,025,669

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	590,816	-
Equipment Depreciation	-	112,211	-
Employee Benefits	50,320	-	-
Liability Insurance	167,708	-	-
Property Insurance	48,606	-	-
Building Maintenance	2,040,074	-	-
Building Security	542,637	-	-
Budget & Purchasing	512,102	-	-
Human Resources	715,718	-	-
Information Technology	1,752,987	-	-
Commissioners	906,855	-	-
Solicitor	429,718	-	-
Controller	765,357	-	-
Treasurer	356,087	-	-
Election & Voter			154,868
Tax Services			366,901
Public Defender			119,811
Reg & Recorder			152,900
Planning			151,293
Courts			1,003,232
DJ Harvey			131,913
DJ Bowman			58,949
DJ Little			58,831
DJ Beauchat			128,616
Law Library			51,619
Victim Witness			101,264
Clerk Courts			187,057
Coroner			40,984
District Attorney			303,464
Prothonotary			145,525
Sheriff			356,639
Prison			667,092
Probation Services			634,847

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Protect Insp			10,715
Emergency Services			197,802
Veteran's Affairs			63,785
Conservation			99,716
Agricultural Extension			20,339
Domestic Relations			377,714
911 Telecommunications			520,667
Children & Youth			794,673
Liquid Fuels			9,830
Operational Services			81,409
Other			443,566
Direct Billed			-
Unallocated			1,555,175
	<hr/>	<hr/>	<hr/>
Totals	<u>8,288,168</u>	<u>703,027</u>	<u>8,991,196</u>

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Building Maintenance	Building Security
Schedule Reference:							
Building Depreciation	(590,816)	-	-	-	-	-	-
Equipment Depreciation	-	(112,211)	-	-	-	-	-
Employee Benefits	-	-	(50,320)	-	-	-	-
Liability Insurance	-	-	-	(167,708)	-	-	-
Property Insurance	-	-	-	-	(48,606)	-	-
Building Maintenance	79,086	31,328	1,864	4,490	2,012	(2,383,843)	57,015
Building Security	2,161	228	1,398	3,320	63	6,981	(626,023)
Budget & Purchasing	1,296	318	1,864	536	218	16,291	4,976
Human Resources	3,460	546	2,796	557	204	24,246	7,397
Information Technology	27,557	32,993	466	1,525	602	61,466	23,164
Commissioners	7,848	962	1,864	1,316	504	56,188	17,152
Solicitor	5,695	432	466	519	327	38,041	11,624
Controller	1,791	3,884	2,330	972	318	24,322	7,350
Treasurer	4,345	546	932	404	228	31,520	7,397
Election & Voter	3,584	314	-	502	96	78,647	-
Tax Services	10,144	1,562	5,125	2,274	589	98,708	21,136
Public Defender	2,031	518	1,398	931	412	33,427	9,733
Reg & Recorder	8,622	1,141	466	680	465	51,900	15,588
Planning	1,545	41	-	2,416	41	1,021	-
Courts	71,134	10,377	5,591	2,092	3,995	424,020	132,755
DJ Harvey	17,173	730	-	420	321	54,276	13,170
DJ Bowman	-	730	-	391	-	12,021	-
DJ Little	-	730	-	424	-	11,870	-
DJ Beauchat	17,173	729	-	408	321	51,008	13,170
Law Library	2,978	468	-	102	175	20,826	6,368
Victim Witness	2,720	329	932	453	160	19,012	5,811
Clerk Courts	5,932	28	3,727	1,128	349	56,350	12,681
Coroner	-	-	-	581	421	68	-
District Attorney	10,568	1,082	5,591	9,341	716	78,433	23,195
Prothonotary	8,970	967	1,398	666	439	46,584	13,208
Sheriff	14,621	1,064	6,989	12,795	811	94,883	27,952
Prison	478	169	-	74,531	24,182	62,252	-
Probation Services	71,610	6,073	2,796	24,815	1,340	140,099	54,916
Protect Insp	-	-	-	85	-	29	-
Emergency Services	-	58	-	899	144	14	-
Veteran's Affairs	2,627	177	466	303	142	15,616	4,754
Conservation	-	36	-	3,036	-	-	-
Agricultural Extension	-	-	-	243	-	1,183	-
Domestic Relations	50,204	4,254	-	2,506	939	115,440	38,501
911 Telecommunications	478	-	-	2,955	4,530	399,303	-
Children & Youth	71,752	6,096	1,864	7,878	1,342	146,526	55,025
Liquid Fuels	-	-	-	-	-	-	-
Operational Services	13,065	9	-	408	244	25,193	10,019
Other	70,168	3,292	(3)	806	1,956	86,079	31,966
Unallocated	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

ADAMS COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Budget & Purchasing	Human Resources	Information Technology	Commissioners	Solicitor	Controller	Treasurer	Total Plan Allocation
Schedule Reference:								
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-
Building Maintenance	23,938	36,451	55,073	15,731	-	33,473	3,308	-
Building Security	8,797	11,749	30,833	5,116	-	11,472	1,268	-
Budget & Purchasing	(569,404)	7,400	15,659	2,916	-	5,265	563	-
Human Resources	15,599	(821,630)	23,595	6,997	-	18,721	1,794	-
Information Technology	7,890	22,576	(1,948,810)	6,549	-	9,917	1,118	-
Commissioners	13,521	14,118	43,307	(1,588,221)	505,992	16,966	1,628	-
Solicitor	4,242	6,150	15,336	3,953	(522,318)	5,283	532	-
Controller	5,343	14,227	35,133	6,650	-	(868,417)	740	-
Treasurer	6,253	6,601	28,358	5,092	-	7,622	(455,385)	-
Election & Voter	14,033	8,674	17,749	10,013	-	19,559	1,697	154,868
Tax Services	31,431	42,456	85,469	26,076	-	37,553	4,378	366,901
Public Defender	6,184	14,626	34,678	7,126	-	7,872	875	119,811
Reg & Recorder	7,890	12,749	34,742	7,575	-	10,029	1,053	152,900
Planning	9,670	32,365	76,539	13,762	-	12,444	1,449	151,293
Courts	55,689	34,489	135,313	39,282	-	81,491	7,004	1,003,232
DJ Harvey	5,816	7,125	19,459	5,365	-	7,305	753	131,913
DJ Bowman	5,808	7,125	19,459	5,362	-	7,301	752	58,949
DJ Little	5,808	7,125	19,459	5,362	-	7,301	752	58,831
DJ Beauchat	5,808	7,125	19,459	5,362	-	7,301	752	128,616
Law Library	4,409	1,735	5,471	3,013	-	5,555	519	51,619
Victim Witness	14,373	9,163	19,397	10,208	-	16,948	1,758	101,264
Clerk Courts	9,561	20,303	53,473	10,591	-	11,629	1,305	187,057
Coroner	8,551	4,273	9,209	5,876	-	10,986	1,019	40,984
District Attorney	14,719	26,169	97,868	14,548	-	19,218	2,016	303,464
Prothonotary	6,305	12,152	39,364	6,678	-	7,948	846	145,525
Sheriff	16,160	35,669	104,121	17,953	-	21,358	2,263	356,639
Prison	52,783	99,214	188,481	86,873	-	69,230	8,899	667,092
Probation Services	19,467	65,956	189,357	29,671	-	25,586	3,161	634,847
Protect Insp	3,498	469	-	1,979	-	4,239	416	10,715
Emergency Services	12,760	8,095	148,727	9,294	-	16,285	1,526	197,802
Veteran's Affairs	5,290	4,455	18,503	4,031	-	6,762	659	63,785
Conservation	4,790	24,198	52,026	8,930	-	5,895	805	99,716
Agricultural Extension	4,386	4,219	808	3,519	-	5,434	547	20,339
Domestic Relations	11,969	40,691	76,894	18,694	-	15,724	1,898	377,714
911 Telecommunications	12,644	44,892	19,846	17,520	-	16,414	2,085	520,667
Children & Youth	55,664	110,787	196,566	58,962	-	74,582	7,629	794,673
Liquid Fuels	-	-	-	7,867	-	1,963	-	9,830
Operational Services	3,735	5,225	14,711	3,668	-	4,644	488	81,409
Other	74,620	10,834	4,368	45,830	16,326	88,928	8,396	443,566
Unallocated	-	-	-	1,044,227	-	132,214	378,734	1,555,175
Direct Billings	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	8,991,196

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
1 Building Depreciation	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse
Human Service Building	Net Usable Square Footage Occupied - Human Services Building
County Complex	Direct Allocation - County Complex
St Francis Bldg	Net Usable Square Footage Occupied - St Francis
2 Equipment Depreciation	
Equipment	Actual Depreciation Cost By Department
Phone System	Number of Telephone Units By Department
Data Processing	Direct Allocation - Information Technology
3 Employee Benefits	
Health	Directly Charged to Departments
Life Insurance	Directly Charged to Departments
Tuition Reimb	Direct Allocation based on use per Department
Employ Opt-Out	Directly Charged to Departments
Parking Expense	Direct Allocation based on use per Department
Administration	Directly Charged to Departments
Unemployment	Directly Charged to Departments
Short Term Disability	Directly Charged to Departments
4 Liability Insurance	
General Liability	Gross Salary/Wages By Department
Employee Liability	Full-Time Equivalent Employees By Dept
Automobile	Number Of Covered Vehicles By Department
Law Enforcement	Number Of Covered Employees By Department
5 Property Insurance	
New Courthouse	Net Usable Square Footage Occupied - New Courthouse
Old Courthouse	Net Usable Square Footage Occupied - Old Courthouse

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Human Services Building	Net Usable Square Footage Occupied - Human Service Building
Adult Correctional Complex	Net Usable Square Footage Occupied - Correctional Complex
Emergency Training Facility	Net Usable Square Footage Occupied - Emergency Training Facility
St Francis	Net Usable Square Footage Occupied - County Complex
County Complex	Net Usable Square Footage Occupied - St Francis
6 Building Maintenance	
Courthouse Complex	Net Usable Square Footage Occupied - New & Old Courthouses
Mailroom	Total Pieces Of Mail Processed By Department
Other Depts	Total Labor Hours Converted To Salaries By Department
	Net Usable Square Footage Occupied
St Francis Bldg	Net Usable Square Footage Occupied
Human Services Building	Net Usable Square Footage Occupied
7 Building Security	
Courthouse Complex	Net Usable Square Footage Occupied
Human Service Building	Net Usable Square Footage Occupied
8 Budget & Purchasing	
Accounting/ Budgeting	Total Accounting Transactions (Exp & Rev) By Department
External Audit	Total Accounting Transactions (Exp & Rev) By Department
Liquid Fuels	Direct Allocation - Liquid Fuels
9 Human Resources	
Personnel Admin	Full-Time Equivalent Employees By Department (Excluding Court Umbrella)
Payroll	Total Payroll Checks Issued By Department
Benefit Administration	Full-Time Equivalent Employees By Department
HR Generalist - Courts	Full-Time Equivalent Employees By Department (ONLY Court Umbrella)
10 Information Technology	
Technological Support	Support Tickets By Department

ADAMS COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
System Maintenance	Number of Computers & Servers by Department
11 Commissioners	
Accounting	Total Accounting Transactions (Exp & Rev) By Department
Personnel Admin	Full-Time Equiv Employees By Dept
Liquid Fuels	Direct Allocation - Liquid Fuels
12 Solicitor	
Legal Counsel	Direct Allocation - Commissioners
13 Controller	
Accounts Payable	Total Acctng Trans Expenses
Accting/Auditing	Total Accounting Transactions (Exp & Rev) By Department
Liquid Fuels	Direct Allocation - Liquid Fuels
14 Treasurer	
Check Process	Total Acctng Trans (Exp & Rev) & Payroll Checks By Dept

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation - 2024 Actual
Nature and Extent Of Services

Historically, use charges have been used as a means to allocate the cost of fixed assets to periods benefitting from the assets use. To bring the cost allocation plan in alignment with the 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards all use charges have been converted to depreciation. The allocation of depreciation is based on net usable square feet occupied by departments in all applicable buildings.

New and Old Courthouse

The majority of offices are housed in the New Courthouse and the total cost for the depreciation calculation is \$3,844,572. A chiller was added to the New Courthouse in 2017 adding a total cost of \$189,645. In the year of 2019, there was work performed to improve the chiller, back door and vestibule. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete. In 2023 there was a fire alarm system and a fire pump installed with a total installation cost of \$62,717 and \$16,249 respectively. There were no additions to the Courthouse in 2024. Total depreciable cost to the new courthouse is \$133,180.

The Adams County Courthouse (Old Courthouse) was originally built in 1859 at a cost of \$15,675. Various minor renovations have been made over the years, the majority of which are undocumented. However, during 1981, improvements to the Courthouse amounted to \$16,938 In addition, during 1982, 1983, and 1984 extensive renovations were made to the Old Courthouse, which amounted to \$284,550, \$249,578, and \$12,385, respectively. In 2002 improvements amounted to \$15,554 and in 2003 improvements totaled \$3,392. In 2020, several projects were complete in compliance with Guaranteed Energy Savings Act. Also in 2020, an air handling unit was replaced and roof coping was complete, Bringing the total cost for depreciation purposes to \$598,071. The corresponding depreciation expense for 2024 is \$11,961.

Human Service Building

The Human Services Building was purchased in 2016. Renovations were done in phases and allowed the first wave of departments to move in during 2017. Total building cost and renovations as of 12/31/2017 were \$10,285,352. After completion of the 2017 cost allocation plan, it was

discovered that work was performed to finish the parking area of this building and that these costs were not included in the 2017 plan, nor in the original depreciation calculation. The total costs associated with the completion of the parking area are \$213,043 and was assigned a useful life of 15 years. This depreciation expense of \$14,203 was included to begin in the 2018 plan. The building was put into service into three phases and annual depreciation was calculated based on number of months. Beginning in the year of 2018, the building was fully occupied for all twelve months out of the year. After a couple property improvements in 2019 and 2020, the total depreciable cost is \$10,585,399. In 2023, Adams county installed a new roof costing \$202,699 and a water softening system that cost \$7,679. There were no additions to the Human Service building in 2024. Total depreciation for the Human Service Building is \$384,709.

County Complex

The County Complex is valued at \$ 35,000 and had additional work of \$12,778 in 2011, totaling \$47,778. Total depreciation for the County Complex is \$956.

St Francis Building

In 2012, the County purchased the St Francis Building at a cost of \$1,375,000. The depreciation cost of this property has begun during the 2014 cost allocation plan and is being allocated based on net usable square footage occupied. In 2023, a new roof was install on the St Francis building that cost \$165,600. There were no additions to the St Francis building in 2024. Total depreciation for the St Francis building is \$60,010.

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments				
Building Depreciation	590,816		590,816	590,816
Major Repairs - Elevator	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>590,816</u>	<u>-</u>	<u>590,816</u>	<u>590,816</u>
Total to be Allocated	<u><u>590,816</u></u>	<u><u>-</u></u>	<u><u>590,816</u></u>	<u><u>590,816</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Departmental Cost Adjustments							
Building Depreciation	590,816		133,180	11,961	384,709	956	60,010
Major Repairs - Elevator	-				-		
	-						
Functional Cost	590,816	-	133,180	11,961	384,709	956	60,010
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	590,816	-	133,180	11,961	384,709	956	60,010
Unallocated	-						
1st Allocation	590,816	-	133,180	11,961	384,709	956	60,010
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	590,816	-	133,180	11,961	384,709	956	60,010

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Service Building	County Complex	St Francis Bldg
Building Maintenance	79,086	7,040	887	60,376	-	10,783
Building Security	2,161	557	-	1,604	-	-
Budget & Purchasing	1,296	-	1,039	-	-	257
Human Resources	3,460	3,460	-	-	-	-
Information Technology	27,557	1,978	-	24,694	-	885
Commissioners	7,848	7,242	349	-	-	257
Solicitor	5,695	5,438	-	-	-	257
Controller	1,791	-	1,534	-	-	257
Treasurer	4,345	3,460	-	-	-	885
Election & Voter	3,584	-	-	-	-	3,584
Tax Services	10,144	9,887	-	-	-	257
Public Defender	2,031	-	2,031	-	-	-
Reg & Recorder	8,622	7,292	-	-	-	1,330
Planning	1,545	-	-	-	-	1,545
Courts	71,134	41,885	5,306	23,213	-	730
DJ Harvey	17,173	-	-	17,173	-	-
DJ Beauchat	17,173	-	-	17,173	-	-
Law Library	2,978	2,978	-	-	-	-
Victim Witness	2,720	2,720	-	-	-	-
Clerk Courts	5,932	5,932	-	-	-	-
District Attorney	10,568	9,022	816	-	-	730
Prothonotary	8,970	6,180	-	-	-	2,790
Sheriff	14,621	13,076	-	-	-	1,545
Prison	478	-	-	-	478	-
Probation Services	71,610	-	-	71,610	-	-
Veteran's Affairs	2,627	2,224	-	-	-	403
Domestic Relations	50,204	-	-	50,204	-	-
911 Telecommunications	478	-	-	-	478	-
Children & Youth	71,752	-	-	71,752	-	-
Operational Services	13,065	-	-	13,065	-	-
Other	70,168	2,809	(1)	33,845	(0)	33,515
Subtotal	590,816	133,180	11,961	384,709	956	60,010
Total	590,816	133,180	11,961	384,709	956	60,010

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,848	5.286%	7,040		7,040	-	7,040
Building Security	225	0.418%	557		557	-	557
Human Resources	1,400	2.598%	3,460		3,460	-	3,460
Information Technology	800	1.485%	1,978		1,978	-	1,978
Commissioners	2,930	5.438%	7,242		7,242	-	7,242
Solicitor	2,200	4.083%	5,438		5,438	-	5,438
Treasurer	1,400	2.598%	3,460		3,460	-	3,460
Election & Voter		0.000%	-		-	-	-
Tax Services	4,000	7.424%	9,887		9,887	-	9,887
Reg & Recorder	2,950	5.475%	7,292		7,292	-	7,292
Courts	16,945	31.450%	41,885		41,885	-	41,885
Law Library	1,205	2.236%	2,978		2,978	-	2,978
Victim Witness	1,100	2.042%	2,720		2,720	-	2,720
Clerk Courts	2,400	4.454%	5,932		5,932	-	5,932
District Attorney	3,650	6.774%	9,022		9,022	-	9,022
Prothonotary	2,500	4.640%	6,180		6,180	-	6,180
Sheriff	5,290	9.818%	13,076		13,076	-	13,076
Veteran's Affairs	900	1.670%	2,224		2,224	-	2,224
Other	1,137	2.110%	2,809		2,809	-	2,809
Subtotal	53,880	100.000%	133,180	-	133,180	-	133,180
Second Allocation Total	53,880						
Total	53,880	100.000%	133,180	-	133,180	-	133,180

(A) Alloc basis: Net Usable Square Footage Occupied - New Courthouse

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	804	7.413%	887		887	-	887
Budget & Purchasing	942	8.685%	1,039		1,039	-	1,039
Commissioners	316	2.914%	349		349	-	349
Controller	1,391	12.825%	1,534		1,534	-	1,534
Public Defender	1,842	16.983%	2,031		2,031	-	2,031
Courts	4,811	44.357%	5,306		5,306	-	5,306
District Attorney	740	6.823%	816		816	-	816
Other		0.000%	(1)		(1)	-	(1)
Subtotal	10,846	100.000%	11,961	-	11,961	-	11,961
Total	10,846	100.000%	11,961	-	11,961	-	11,961

(A) Alloc basis: Net Usable Square Footage Occupied - Old Courthouse

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Detail Allocation of
Human Service Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	60,376		60,376	-	60,376
Building Security	282	0.417%	1,604		1,604	-	1,604
Information Technology	4,343	6.419%	24,694		24,694	-	24,694
Courts	4,083	6.034%	23,213		23,213	-	23,213
DJ Harvey	3,021	4.464%	17,173		17,173	-	17,173
DJ Beauchat	3,021	4.464%	17,173		17,173	-	17,173
Probation Services	12,595	18.614%	71,610		71,610	-	71,610
Domestic Relations	8,830	13.050%	50,204		50,204	-	50,204
Children & Youth	12,620	18.651%	71,752		71,752	-	71,752
Operational Services	2,298	3.396%	13,065		13,065	-	13,065
Other	5,952	8.797%	33,845		33,845	-	33,845
Subtotal	67,663	100.000%	384,709	-	384,709	-	384,709
Total	67,663	100.000%	384,709	-	384,709	-	384,709

(A) Alloc basis: Net Usable Square Footage Occupied - Human Services Building

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	50	50.000%	478		478	-	478
911 Telecommunications	50	50.000%	478		478	-	478
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	956	-	956	-	956
Total	100	100.000%	956	-	956	-	956

(A) Alloc basis: Direct Allocation - County Complex

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Building Depreciation 2024 Actual
Detail Allocation of
St Francis Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.968%	10,783		10,783	-	10,783
Budget & Purchasing	144	0.429%	257		257	-	257
Information Technology	495	1.475%	885		885	-	885
Commissioners	144	0.429%	257		257	-	257
Solicitor	144	0.429%	257		257	-	257
Controller	144	0.429%	257		257	-	257
Treasurer	495	1.475%	885		885	-	885
Election & Voter	2,004	5.972%	3,584		3,584	-	3,584
Tax Services	144	0.429%	257		257	-	257
Reg & Recorder	744	2.217%	1,330		1,330	-	1,330
Planning	864	2.575%	1,545		1,545	-	1,545
Courts	408	1.216%	730		730	-	730
District Attorney	408	1.216%	730		730	-	730
Prothonotary	1,560	4.649%	2,790		2,790	-	2,790
Sheriff	864	2.575%	1,545		1,545	-	1,545
Veteran's Affairs	225	0.671%	403		403	-	403
Other	18,739	55.846%	33,515		33,515	-	33,515
Subtotal	33,555	100.000%	60,010	-	60,010	-	60,010
Total	33,555	100.000%	60,010	-	60,010	-	60,010

(A) Alloc basis: Net Usable Square Footage Occupied - St Francis

Source: Commissioner's Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Nature and Extent Of Services

The Information Technology department is responsible for maintaining equipment and technological needs that support county functions. Each year the equipment purchases made by the county are reviewed to determine the relative benefit received by department(s).

Equipment Section

This function accounts for equipment purchases that have identifiable benefiting departments or require allocation to a specific building. Total purchases in 2017 and 2018 were \$101,346 and 67,551 respectively. This included equipment purchased for the County Complex, a lawn mower that is housed at the Human Services Building, furniture and technical equipment purchased by the information technology department for the Human Services Building. In 2020, a tractor and hydromantic pump was purchased, and a generator was installed at the Courthouse Complex. In the current year, multiple mowers, including two zero turn mowers, were purchased by Building Maintenance. In 2024 a Bobcat was purchased in the amount of \$38,447. Total depreciation of 2024 that is allocable to a specific department or building is \$80,402.

Phone System

A VOIP communications project was completed in 2018 and allocated by telephone devices by department. Total cost in 2018 for this project was \$18,189 and it was assigned a useful life of fifteen years. The depreciation expense in the current year related to this project was \$1,213.

Data Processing

In 2019, there was a computer and server upgrade, including software, with a total cost of \$329,409. In addition, a shredding machine was purchased at a cost of \$26,146. In 2019, county wide software upgrades were completed in conjunction with a website rebuild. These purchases benefited all county departments and depreciation in total, amounting \$183,169, has been allocated to the information technology department. In 2023, multiple upgrades were made including the purchase of multiple switches, audio visual equipment and a VOIP upgrade in the Human Services Building totaling \$5,357, 51,453 and 77,332 respectively. In 2024, there were no major upgrades to Data Processing. Annual deprecation for 2024 is \$30,596.

Ref: OMB 2 CFR 200.436 Depreciation

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Departmental Cost Adjustments				
Equipment Depreciation	112,211		112,211	112,211
	<u>-</u>		<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>112,211</u>	<u>-</u>	<u>112,211</u>	<u>112,211</u>
Total to be Allocated	<u><u>112,211</u></u>	<u><u>-</u></u>	<u><u>112,211</u></u>	<u><u>112,211</u></u>

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Equipment	Phone System	Data Processing
Departmental Expenditures	-	-	-	-	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
Equipment Depreciation	112,211		80,402	1,213	30,596
	-				
Functional Cost	112,211	-	80,402	1,213	30,596
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	112,211	-	80,402	1,213	30,596
Unallocated	-				
1st Allocation	112,211	-	80,402	1,213	30,596
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	112,211	-	80,402	1,213	30,596

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Equipment	Phone System	Data Processing
Building Maintenance	31,328	31,307	21	-
Building Security	228	219	9	-
Budget & Purchasing	318	305	13	-
Human Resources	546	533	13	-
Information Technology	32,993	2,358	39	30,596
Commissioners	962	945	17	-
Solicitor	432	419	13	-
Controller	3,884	3,865	19	-
Treasurer	546	533	13	-
Election & Voter	314	305	9	-
Tax Services	1,562	1,523	39	-
Public Defender	518	499	19	-
Reg & Recorder	1,141	1,124	17	-
Planning	41	-	41	-
Courts	10,377	10,278	99	-
DJ Harvey	730	714	16	-
DJ Bowman	730	714	16	-
DJ Little	730	714	16	-
DJ Beauchat	729	713	16	-
Law Library	468	459	9	-
Victim Witness	329	314	15	-
Clerk Courts	28	-	28	-
District Attorney	1,082	1,043	39	-
Prothonotary	967	952	15	-
Sheriff	1,064	1,013	51	-
Prison	169	-	169	-
Probation Services	6,073	5,955	118	-
Emergency Services	58	-	58	-
Veteran's Affairs	177	171	6	-
Conservation	36	-	36	-
Domestic Relations	4,254	4,175	79	-
Children & Youth	6,096	5,967	129	-
Operational Services	9	-	9	-
Other	3,292	3,285	7	-
Subtotal	112,211	80,402	1,213	30,596
Total	112,211	80,402	1,213	30,596

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Detail Allocation of
Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	31,307	38.938%	31,307		31,307	-	31,307
Building Security	219	0.272%	219		219	-	219
Budget & Purchasing	305	0.379%	305		305	-	305
Human Resources	533	0.663%	533		533	-	533
Information Technology	2,358	2.933%	2,358		2,358	-	2,358
Commissioners	945	1.175%	945		945	-	945
Solicitor	419	0.521%	419		419	-	419
Controller	3,865	4.807%	3,865		3,865	-	3,865
Treasurer	533	0.663%	533		533	-	533
Election & Voter	305	0.379%	305		305	-	305
Tax Services	1,523	1.894%	1,523		1,523	-	1,523
Public Defender	499	0.621%	499		499	-	499
Reg & Recorder	1,124	1.398%	1,124		1,124	-	1,124
Courts	10,278	12.783%	10,278		10,278	-	10,278
DJ Harvey	714	0.888%	714		714	-	714
DJ Bowman	714	0.888%	714		714	-	714
DJ Little	714	0.888%	714		714	-	714
DJ Beauchat	713	0.887%	713		713	-	713
Law Library	459	0.571%	459		459	-	459
Victim Witness	314	0.391%	314		314	-	314
Clerk Courts		0.000%	-		-	-	-
District Attorney	1,043	1.297%	1,043		1,043	-	1,043
Prothonotary	952	1.184%	952		952	-	952
Sheriff	1,013	1.260%	1,013		1,013	-	1,013
Probation Services	5,955	7.407%	5,955		5,955	-	5,955
Veteran's Affairs	171	0.213%	171		171	-	171
Domestic Relations	4,175	5.193%	4,175		4,175	-	4,175
Children & Youth	5,967	7.421%	5,967		5,967	-	5,967
Other	3,285	4.086%	3,285		3,285	-	3,285
Subtotal	80,402	100.000%	80,402	-	80,402	-	80,402
Second Allocation Total	80,402						
Total	80,402	100.000%	80,402	-	80,402	-	80,402

(A) Alloc basis: Actual Depreciation Cost By Department

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Detail Allocation of
Phone System

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10	1.767%	21		21	-	21
Building Security	4	0.707%	9		9	-	9
Budget & Purchasing	6	1.060%	13		13	-	13
Human Resources	6	1.060%	13		13	-	13
Information Technology	18	3.180%	39		39	-	39
Commissioners	8	1.413%	17		17	-	17
Solicitor	6	1.060%	13		13	-	13
Controller	9	1.590%	19		19	-	19
Treasurer	6	1.060%	13		13	-	13
Election & Voter	4	0.707%	9		9	-	9
Tax Services	18	3.180%	39		39	-	39
Public Defender	9	1.590%	19		19	-	19
Reg & Recorder	8	1.413%	17		17	-	17
Planning	19	3.357%	41		41	-	41
Courts	46	8.127%	99		99	-	99
DJ Harvey	8	1.325%	16		16	-	16
DJ Bowman	8	1.325%	16		16	-	16
DJ Little	8	1.325%	16		16	-	16
DJ Beauchat	8	1.325%	16		16	-	16
Law Library	4	0.707%	9		9	-	9
Victim Witness	7	1.237%	15		15	-	15
Clerk Courts	13	2.297%	28		28	-	28
District Attorney	18	3.180%	39		39	-	39
Prothonotary	7	1.237%	15		15	-	15
Sheriff	24	4.240%	51		51	-	51
Prison	79	13.958%	169		169	-	169
Probation Services	55	9.717%	118		118	-	118
Emergency Services	27	4.770%	58		58	-	58
Veteran's Affairs	3	0.530%	6		6	-	6
Conservation	17	3.004%	36		36	-	36
Domestic Relations	37	6.537%	79		79	-	79
Children & Youth	60	10.601%	129		129	-	129
Operational Services	4	0.707%	9		9	-	9
Other	4	0.707%	7		7	-	7
Subtotal	566	100.000%	1,213	-	1,213	-	1,213
Second Allocation Total	566						
Total	566	100.000%	1,213	-	1,213	-	1,213

(A) Alloc basis: Number of Telephone Units By Department

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Equipment Depreciation 2024 Actual
Detail Allocation of
Data Processing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance		0.000%	-		-	-	-
Human Resources		0.000%	-		-	-	-
Information Technology	100	100.000%	30,596		30,596	-	30,596
Commissioners		0.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	30,596	-	30,596	-	30,596
Second Allocation Total	100						
Total	100	100.000%	30,596	-	30,596	-	30,596

(A) Alloc basis: Direct Allocation - Information Technology

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2024 Actual
Nature and Extent of Services

Adams County employee benefits account has historically been used to accumulate the cost of hospitalization, life insurance, unemployment, employee opt-out, parking and tuition reimbursement. With the implementation of the new accounting software in 2013, most of the employee benefits began being directly charged to departments; therefore, an end of year allocation will no longer be included in this plan for the majority of the fringe benefits. However, employee parking expense continues to be allocated through the use of the central service cost allocation plan.

Ref: OMB 2 CFR 200.431 Compensation - Fringe Benefits

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2023 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	50,320		50,320	50,320
Deductions			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>50,320</u>	<u>-</u>	<u>50,320</u>	<u>50,320</u>

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2023 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Tuition Reimb	Employ Opt-Out	Parking Expense
<hr/>					
Other Expenses and Cost					
Healthcare Insurance	-				
Life Insurance	-				
Tuition Reimbursement	-				
Employee Opt-Out	-				
Parking Expense	50,320				50,320
Insurance Admin Fees	-				
Unemployment Comp	-				
Short Term Disability	-				
<hr/>					
Departmental Expenditures	50,320	-	-	-	50,320
<hr/>					
Cost Adjustments					
Deductions	-	-			
<hr/>					
Departmental Cost Adjustments	-				
<hr/>					
Functional Cost	50,320	-	-	-	50,320
<hr/>					
Additions: 1st Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
<hr/>					
Allocable Costs	50,320	-	-	-	50,320
Unallocated	-				
1st Allocation	50,320	-	-	-	50,320
<hr/>					
Additions: 2nd Central Service Centers	-	-			
<hr/>					
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
<hr/>					
Total Allocated	50,320	-	-	-	50,320
<hr/> <hr/>					

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2023 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Tuition Reimb	Parking Expense
Building Maintenance	1,864	-	1,864
Building Security	1,398	-	1,398
Budget & Purchasing	1,864	-	1,864
Human Resources	2,796	-	2,796
Solicitor	466	-	466
Controller	2,330	-	2,330
Treasurer	932	-	932
Tax Services	5,125	-	5,125
Public Defender	1,398	-	1,398
Reg & Recorder	466	-	466
Courts	5,591	-	5,591
Victim Witness	932	-	932
Clerk Courts	3,727	-	3,727
District Attorney	5,591	-	5,591
Prothonotary	1,398	-	1,398
Sheriff	6,989	-	6,989
Veteran's Affairs	466	-	466
Children & Youth	1,864	-	1,864
Other	(3)	-	(3)
Subtotal	50,320	-	50,320
Total	50,320	-	50,320

ADAMS COUNTY, PENNSYLVANIA
Employee Benefits 2023 Actual
Detail Allocation of
Parking Expense

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	4	3.704%	1,864		1,864	-	1,864
Building Security	3	2.778%	1,398		1,398	-	1,398
Budget & Purchasing	4	3.704%	1,864		1,864	-	1,864
Human Resources	6	5.556%	2,796		2,796	-	2,796
Information Technology	1	0.926%	466		466	-	466
Commissioners	4	3.704%	1,864		1,864	-	1,864
Solicitor	1	0.926%	466		466	-	466
Controller	5	4.630%	2,330		2,330	-	2,330
Treasurer	2	1.852%	932		932	-	932
Tax Services	11	10.185%	5,125		5,125	-	5,125
Public Defender	3	2.778%	1,398		1,398	-	1,398
Reg & Recorder	1	0.926%	466		466	-	466
Courts	12	11.111%	5,591		5,591	-	5,591
Victim Witness	2	1.852%	932		932	-	932
Clerk Courts	8	7.407%	3,727		3,727	-	3,727
District Attorney	12	11.111%	5,591		5,591	-	5,591
Prothonotary	3	2.778%	1,398		1,398	-	1,398
Sheriff	15	13.889%	6,989		6,989	-	6,989
Probation Services	6	5.556%	2,796		2,796	-	2,796
Veteran's Affairs	1	0.926%	466		466	-	466
Children & Youth	4	3.704%	1,864		1,864	-	1,864
Other		0.000%	(3)		(3)	-	(3)
Subtotal	108	100.000%	50,320	-	50,320	-	50,320
Second Allocation Total	108						
Total	108	100.000%	50,320	-	50,320	-	50,320

(A) Alloc basis Direct Allocation based on use per Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Nature And Extent Of Services

Adams County purchases various types of insurance to protect itself from the liability associated with professional operations.

The general liability coverage has been allocated to departments based on gross salaries and wages paid.

Employee liability coverages, including public official liability insurance, have been allocated to individual departments based on the number of full-time equivalent employees in each department.

Adams County purchases automobile insurance for County-owned automobiles assigned to specific departments. Costs associated with auto insurance have been allocated based on the number of vehicles by department.

Law Enforcement liability insurance has been allocated based on full-time equivalent employees by covered department.

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	167,708		167,708	167,708
Deductions			-	
			-	
Total Deductions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>167,708</u>	<u>-</u>	<u>167,708</u>	<u>167,708</u>

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	32,670		32,670			
Public Officials	26,136			26,136		
Crime	2,178			2,178		
Automobile	13,068				13,068	
Law Enforcement	93,655					93,655
<hr/>						
Departmental Expenditures	167,708	-	32,670	28,314	13,068	93,655
<u>Cost Adjustments</u>						
Deductions	-	-				
<hr/>						
Departmental Cost Adjustments	-					
<hr/>						
Functional Cost	167,708	-	32,670	28,314	13,068	93,655
<hr/>						
Additions: 1st Central Service Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	167,708	-	32,670	28,314	13,068	93,655
Unallocated	-					
1st Allocation	167,708	-	32,670	28,314	13,068	93,655
<hr/>						
Additions: 2nd Central Services Centers	-	-				
<hr/>						
REALLOCATE ADMIN		-	-	-	-	-
<hr/>						
Allocable Costs	-	-	-	-	-	-
Unallocated	-					
2nd Allocation	-	-	-	-	-	-
<hr/>						
Total Allocated	167,708	-	32,670	28,314	13,068	93,655

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Building Maintenance	4,490	1,073	1,152	2,265	-
Building Security	3,320	415	303	-	2,602
Budget & Purchasing	536	293	243	-	-
Human Resources	557	314	243	-	-
Information Technology	1,525	858	667	-	-
Commissioners	1,316	718	424	174	-
Solicitor	519	337	182	-	-
Controller	972	548	424	-	-
Treasurer	404	222	182	-	-
Election & Voter	502	259	243	-	-
Tax Services	2,274	1,130	970	174	-
Public Defender	931	507	424	-	-
Reg & Recorder	680	316	364	-	-
Planning	2,416	1,097	970	349	-
Courts	2,092	1,183	909	-	-
DJ Harvey	420	177	243	-	-
DJ Bowman	391	148	243	-	-
DJ Little	424	181	243	-	-
DJ Beauchat	408	165	243	-	-
Law Library	102	41	61	-	-
Victim Witness	453	210	243	-	-
Clerk Courts	1,128	522	606	-	-
Coroner	581	111	121	349	-
District Attorney	9,341	1,149	728	1,220	6,244
Prothonotary	666	302	364	-	-
Sheriff	12,795	1,177	1,031	1,742	8,845
Prison	74,531	9,061	6,669	1,568	57,233
Probation Services	24,815	2,333	2,183	1,568	18,731
Protect Insp	85	85	-	-	-
Emergency Services	899	307	243	349	-

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Veteran's Affairs	303	182	121	-	-
Conservation	3,036	740	728	1,568	-
Agricultural Extension	243	122	121	-	-
Domestic Relations	2,506	1,112	1,394	-	-
911 Telecommunications	2,955	1,742	1,213	-	-
Children & Youth	7,878	3,097	3,213	1,568	-
Operational Services	408	226	182	-	-
Other	806	210	421	174	(0)
Subtotal	167,708	32,670	28,314	13,068	93,655
Total	167,708	32,670	28,314	13,068	93,655

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	937,263	3.285%	1,073		1,073	-	1,073
Building Security	362,416	1.270%	415		415	-	415
Budget & Purchasing	255,776	0.896%	293		293	-	293
Human Resources	274,526	0.962%	314		314	-	314
Information Technology	748,920	2.625%	858		858	-	858
Commissioners	626,738	2.197%	718		718	-	718
Solicitor	294,769	1.033%	337		337	-	337
Controller	478,427	1.677%	548		548	-	548
Treasurer	194,016	0.680%	222		222	-	222
Election & Voter	226,455	0.794%	259		259	-	259
Tax Services	986,923	3.459%	1,130		1,130	-	1,130
Public Defender	442,778	1.552%	507		507	-	507
Reg & Recorder	276,150	0.968%	316		316	-	316
Planning	958,021	3.358%	1,097		1,097	-	1,097
Courts	1,032,791	3.620%	1,183		1,183	-	1,183
DJ Harvey	154,731	0.542%	177		177	-	177
DJ Bowman	129,556	0.454%	148		148	-	148
DJ Little	157,856	0.553%	181		181	-	181
DJ Beauchat	144,423	0.506%	165		165	-	165
Law Library	36,095	0.127%	41		41	-	41
Victim Witness	183,565	0.643%	210		210	-	210
Clerk Courts	456,044	1.598%	522		522	-	522
Coroner	96,632	0.339%	111		111	-	111
District Attorney	1,003,485	3.517%	1,149		1,149	-	1,149
Prothonotary	263,294	0.923%	302		302	-	302
Sheriff	1,028,181	3.603%	1,177		1,177	-	1,177
Prison	7,914,022	27.736%	9,061		9,061	-	9,061
Probation Services	2,037,773	7.142%	2,333		2,333	-	2,333
Protect Insp	73,921	0.259%	85		85	-	85
Emergency Services	267,893	0.939%	307		307	-	307
Veteran's Affairs	158,568	0.556%	182		182	-	182
Conservation	645,902	2.264%	740		740	-	740
Agricultural Extension	106,200	0.372%	122		122	-	122
Domestic Relations	971,443	3.405%	1,112		1,112	-	1,112
911 Telecommunications	1,521,151	5.331%	1,742		1,742	-	1,742
Children & Youth	2,705,257	9.481%	3,097		3,097	-	3,097
Operational Services	197,667	0.693%	226		226	-	226
Other	183,574	0.641%	210		210	-	210
Subtotal	28,533,200	100.000%	32,670	-	32,670	-	32,670
Second Allocation Total	28,533,200						

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	28,533,200	100.000%	32,670	-	32,670	-	32,670

(A) Alloc Basis: Gross Salary/Wages By Department

Source: General Ledger Trial Balance

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	19	4.069%	1,152		1,152	-	1,152
Building Security	5	1.071%	303		303	-	303
Budget & Purchasing	4	0.857%	243		243	-	243
Human Resources	4	0.857%	243		243	-	243
Information Technology	11	2.355%	667		667	-	667
Commissioners	7	1.499%	424		424	-	424
Solicitor	3	0.642%	182		182	-	182
Controller	7	1.499%	424		424	-	424
Treasurer	3	0.642%	182		182	-	182
Election & Voter	4	0.857%	243		243	-	243
Tax Services	16	3.426%	970		970	-	970
Public Defender	7	1.499%	424		424	-	424
Reg & Recorder	6	1.285%	364		364	-	364
Planning	16	3.426%	970		970	-	970
Courts	15	3.212%	909		909	-	909
DJ Harvey	4	0.857%	243		243	-	243
DJ Bowman	4	0.857%	243		243	-	243
DJ Little	4	0.857%	243		243	-	243
DJ Beauchat	4	0.857%	243		243	-	243
Law Library	1	0.214%	61		61	-	61
Victim Witness	4	0.857%	243		243	-	243
Clerk Courts	10	2.141%	606		606	-	606
Coroner	2	0.428%	121		121	-	121
District Attorney	12	2.570%	728		728	-	728
Prothonotary	6	1.285%	364		364	-	364
Sheriff	17	3.640%	1,031		1,031	-	1,031
Prison	110	23.555%	6,669		6,669	-	6,669
Probation Services	36	7.709%	2,183		2,183	-	2,183
Emergency Services	4	0.857%	243		243	-	243
Veteran's Affairs	2	0.428%	121		121	-	121
Conservation	12	2.570%	728		728	-	728
Agricultural Extension	2	0.428%	121		121	-	121
Domestic Relations	23	4.925%	1,394		1,394	-	1,394
911 Telecommunications	20	4.283%	1,213		1,213	-	1,213
Children & Youth	53	11.349%	3,213		3,213	-	3,213
Operational Services	3	0.642%	182		182	-	182

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	7	1.495%	421		421	-	421
Subtotal	467	100.00%	28,314	-	28,314	-	28,314
Second Allocation Total	467						
Total	467	100.00%	28,314	-	28,314	-	28,314

(A) Alloc Basis: Full-Time Equivalent Employees By Dept

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Detail Allocation of
Automobile

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	13	17.333%	2,265		2,265	-	2,265
Commissioners	1	1.333%	174		174	-	174
Tax Services	1	1.333%	174		174	-	174
Planning	2	2.667%	349		349	-	349
Coroner	2	2.667%	349		349	-	349
District Attorney	7	9.333%	1,220		1,220	-	1,220
Sheriff	10	13.333%	1,742		1,742	-	1,742
Prison	9	12.000%	1,568		1,568	-	1,568
Probation Services	9	12.000%	1,568		1,568	-	1,568
Emergency Services	2	2.667%	349		349	-	349
Conservation	9	12.000%	1,568		1,568	-	1,568
Children & Youth	9	12.000%	1,568		1,568	-	1,568
Other	1	1.334%	174		174	-	174
Subtotal	75	100.000%	13,068	-	13,068	-	13,068
Second Allocation Total	75						
Total	75	100.000%	13,068	-	13,068	-	13,068

(A) Alloc Basis: Number Of Covered Vehicles By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Liability Insurance 2024 Actual
Detail Allocation of
Law Enforcement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Security	5	2.778%	2,602		2,602	-	2,602
District Attorney	12	6.667%	6,244		6,244	-	6,244
Sheriff	17	9.444%	8,845		8,845	-	8,845
Prison	110	61.111%	57,233		57,233	-	57,233
Probation Services	36	20.000%	18,731		18,731	-	18,731
Other		0.000%	(0)		(0)	-	(0)
Subtotal	180	100.000%	93,655	-	93,655	-	93,655
Second Allocation Total	180						
Total	180	100.000%	93,655	-	93,655	-	93,655

(A) Alloc Basis: Number Of Covered Employees By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Nature and Extent of Services

Adams County purchases various types of insurance to protect itself from the liability associated with property ownership and professional operations.

Property Insurance costs were allocated to specific buildings based on the most recent statement of values and premiums paid. These insurance costs have been further allocated to individual departments based on the net usable square footage occupied by each, respectively. Costs associated with the County Service Building have been directly allocated. Other insurance coverages have been directly allocated to benefiting departments.

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	48,606		48,606	48,606
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	-	-	-	
Property Insurance		-	-	
Workers' Compensation		-	-	
Retirement		-	-	
Building Maintenance		-	-	
Building Security		-	-	
Budget & Purchasing		-	-	
Human Resources		-	-	
Information Technology		-	-	
Commissioners		-	-	
Solicitor		-	-	
Purchasing		-	-	
Controller		-	-	
Treasurer		-	-	
Central Phone		-	-	
County Complex		-	-	
			-	
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>48,606</u>	<u>-</u>	<u>48,606</u>	<u>48,606</u>

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
<u>Wages and Benefits</u>	-								
<u>Other Expenses and Cost</u>									
Property Insurance	48,606		7,839	2,425	7,197	23,745	4,075	1,610	1,715
Departmental Expenditures	48,606	-	7,839	2,425	7,197	23,745	4,075	1,610	1,715
<u>Cost Adjustments</u>									
Deductions	-		-						
Departmental Cost Adjustments	-								
Functional Cost	48,606	-	7,839	2,425	7,197	23,745	4,075	1,610	1,715
Additions: 1st Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	48,606	-	7,839	2,425	7,197	23,745	4,075	1,610	1,715
1st Allocation	48,606	-	7,839	2,425	7,197	23,745	4,075	1,610	1,715
Additions: 2nd Central Service Centers	-	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
Allocable Costs Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	48,606	-	7,839	2,425	7,197	23,745	4,075	1,610	1,715

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	New Courthouse	Old Courthouse	Human Services Building	Adult Correctional Complex	Emergency Training Facility	St Francis	County Complex
Building Maintenance	2,012	414	180	1,129	-	-	289	-
Building Security	63	33	-	30	-	-	-	-
Budget & Purchasing	218	-	211	-	-	-	7	-
Human Resources	204	204	-	-	-	-	-	-
Information Technology	602	116	-	462	-	-	24	-
Commissioners	504	426	71	-	-	-	7	-
Solicitor	327	320	-	-	-	-	7	-
Controller	318	-	311	-	-	-	7	-
Treasurer	228	204	-	-	-	-	24	-
Central Phone	-	-	-	-	-	-	-	-
Election & Voter	96	-	-	-	-	-	96	-
Tax Services	589	582	-	-	-	-	7	-
Public Defender	412	-	412	-	-	-	-	-
Reg & Recorder	465	429	-	-	-	-	36	-
Planning	41	-	-	-	-	-	41	-
Courts	3,995	2,465	1,076	434	-	-	20	-
DJ Harvey	321	-	-	321	-	-	-	-
DJ Beauchat	321	-	-	321	-	-	-	-
Law Library	175	175	-	-	-	-	-	-
Victim Witness	160	160	-	-	-	-	-	-
Clerk Courts	349	349	-	-	-	-	-	-
Coroner	421	-	-	-	421	-	-	-
District Attorney	716	531	165	-	-	-	20	-
Prothonotary	439	364	-	-	-	-	75	-
Sheriff	811	770	-	-	-	-	41	-
Prison	24,182	-	-	-	23,324	-	-	858
Probation Services	1,340	-	-	1,340	-	-	-	-
Protect Insp	-	-	-	-	-	-	-	-
Veteran's Affairs	142	131	-	-	-	-	11	-
Domestic Relations	939	-	-	939	-	-	-	-
911 Telecommunications	4,530	-	-	-	-	3,672	-	858
Children & Youth	1,342	-	-	1,342	-	-	-	-
Operational Services	244	-	-	244	-	-	-	-
Other	1,956	166	(1)	635	-	259	898	(1)
Subtotal	48,606	7,839	2,425	7,197	23,745	4,075	1,610	1,715
Total	48,606	7,839	2,425	7,197	23,745	4,075	1,610	1,715

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
New Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	2,848	5.286%	414		414	-	414
Building Security	225	0.418%	33		33	-	33
Budget & Purchasing	-	0.000%	-		-	-	-
Human Resources	1,400	2.598%	204		204	-	204
Information Technology	800	1.485%	116		116	-	116
Commissioners	2,930	5.438%	426		426	-	426
Solicitor	2,200	4.083%	320		320	-	320
Controller		0.000%	-		-	-	-
Treasurer	1,400	2.598%	204		204	-	204
Central Phone		0.000%	-		-	-	-
Election & Voter		0.000%	-		-	-	-
Tax Services	4,000	7.424%	582		582	-	582
Public Defender		0.000%	-		-	-	-
Reg & Recorder	2,950	5.475%	429		429	-	429
Courts	16,945	31.450%	2,465		2,465	-	2,465
Law Library	1,205	2.236%	175		175	-	175
Victim Witness	1,100	2.042%	160		160	-	160
Clerk Courts	2,400	4.454%	349		349	-	349
District Attorney	3,650	6.774%	531		531	-	531
Prothonotary	2,500	4.640%	364		364	-	364
Sheriff	5,290	9.818%	770		770	-	770
Veteran's Affairs	900	1.670%	131		131	-	131
Other	1,137	2.11%	166		166	-	166
Subtotal	53,880	100.000%	7,839	-	7,839	-	7,839
Second Allocation Total	53,880						
Total	53,880	100.000%	7,839	-	7,839	-	7,839

(A) Alloc Basis: Net Usable Square Footage Occupied - New Courthouse

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
Old Courthouse

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	804	7.413%	180		180	-	180
Budget & Purchasing	942	8.685%	211		211	-	211
Commissioners	316	2.914%	71		71	-	71
Controller	1,391	12.825%	311		311	-	311
Public Defender	1,842	16.983%	412		412	-	412
Courts	4,811	44.357%	1,076		1,076	-	1,076
District Attorney	740	6.823%	165		165	-	165
Other		0.000%	(1)		(1)	-	(1)
Subtotal	10,846	100.000%	2,425	-	2,425	-	2,425
Second Allocation Total	10,846						
Total	10,846	100.000%	2,425	-	2,425	-	2,425

(A) Alloc Basis: Net Usable Square Footage Occupied - Old Courthouse

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
Human Services Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	1,129		1,129	-	1,129
Building Security	282	0.417%	30		30	-	30
Information Technology	4,343	6.419%	462		462	-	462
Courts	4,083	6.034%	434		434	-	434
DJ Harvey	3,021	4.464%	321		321	-	321
DJ Beauchat	3,021	4.464%	321		321	-	321
Probation Services	12,595	18.614%	1,340		1,340	-	1,340
Domestic Relations	8,830	13.050%	939		939	-	939
Children & Youth	12,620	18.651%	1,342		1,342	-	1,342
Operational Services	2,298	3.396%	244		244	-	244
Other	5,952	8.797%	635		635	-	635
Subtotal	67,663	100.000%	7,197	-	7,197	-	7,197
Second Allocation Total	67,663						
Total	67,663	100.000%	7,197	-	7,197	-	7,197

(A) Alloc Basis: Net Usable Square Footage Occupied - Human Service Building

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
Adult Correctional Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coroner	2,193	1.773%	421		421	-	421
Prison	121,530	98.227%	23,324		23,324	-	23,324
Probation Services		0.000%	-		-	-	-
Other		0.00%	-		-	-	-
Subtotal	123,723	100.000%	23,745	-	23,745	-	23,745
Second Allocation Total	123,723						
Total	123,723	100.000%	23,745	-	23,745	-	23,745

(A) Alloc Basis: Net Usable Square Footage Occupied - Correctional Complex

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
Emergency Training Facility

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Emergency Services	1,350	3.539%	144		144	-	144
911 Telecommunications	34,378	90.122%	3,672		3,672	-	3,672
Other	2,418	6.339%	259		259	-	259
Subtotal	38,146	100.000%	4,075	-	4,075	-	4,075
Second Allocation Total	38,146						
Total	38,146	100.000%	4,075	-	4,075	-	4,075

(A) Alloc Basis: Net Usable Square Footage Occupied - Emergency Training Facility

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
St Francis

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.968%	289		289	-	289
Budget & Purchasing	144	0.429%	7		7	-	7
Information Technology	495	1.475%	24		24	-	24
Commissioners	144	0.429%	7		7	-	7
Solicitor	144	0.429%	7		7	-	7
Controller	144	0.429%	7		7	-	7
Treasurer	495	1.475%	24		24	-	24
Election & Voter	2,004	5.972%	96		96	-	96
Tax Services	144	0.429%	7		7	-	7
Reg & Recorder	744	2.217%	36		36	-	36
Planning	864	2.575%	41		41	-	41
Courts	408	1.216%	20		20	-	20
District Attorney	408	1.216%	20		20	-	20
Prothonotary	1,560	4.649%	75		75	-	75
Sheriff	864	2.575%	41		41	-	41
Veteran's Affairs	225	0.671%	11		11	-	11
Other	18,739	55.846%	898		898	-	898
Subtotal	33,555	100.000%	1,610	-	1,610	-	1,610
Second Allocation Total	33,555						
Total	33,555	100.000%	1,610	-	1,610	-	1,610

(A) Alloc Basis:

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Property Insurance 2024 Actual
Detail Allocation of
County Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	50	50.000%	858		858	-	858
911 Telecommunications	50	50.000%	858		858	-	858
Other		0.000%	(1)		(1)	-	(1)
Subtotal	100	100.000%	1,715	-	1,715	-	1,715
Second Allocation Total	100						
Total	100	100.000%	1,715	-	1,715	-	1,715

(A) Alloc Basis: Net Usable Square Footage Occupied - County Complex

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Nature And Extent Of Services**

The Building Maintenance Department is responsible for custodial, security, boiler, and building and grounds maintenance in and around the Courthouse Complex, Human Service Building, and District Justices. Fuel, light, water, and other utility costs apply only to the Courthouse Complex.

Costs have been further allocated to user departments based on the combined net usable square footage occupied in the Courthouse Complex. Other direct staff time has been directly allocated to applicable departments based on actual hours worked. The County Complex is included in the other department section and is equally allocated to the Prison and 911.

Beginning in 1992, the position of central mailroom clerk consisted of one individual assigned to the Building Maintenance Department. Costs associated with the mailroom function have been allocated based on the total pieces of mail handled by the department.

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statement	2,040,074		2,040,074	2,040,074
Allocated Additions				
Building Depreciation	79,086	-	79,086	
Equipment Depreciation	31,328	-	31,328	
Employee Benefits	1,864	-	1,864	
Liability Insurance	4,490	-	4,490	
Property Insurance	2,012	-	2,012	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance		150,153	150,153	
Building Security		57,015	57,015	
Budget & Purchasing		23,938	23,938	
Human Resources		36,451	36,451	
Information Technology		55,073	55,073	
Commissioners		15,731	15,731	
Solicitor		-	-	
Purchasing		-	-	
Controller		33,473	33,473	
Treasurer		3,308	3,308	
Central Phone		-	-	
County Complex		-	-	
	<hr/>	<hr/>	<hr/>	<hr/>
Total Allocated Additions	118,780	375,142	493,922	493,922
Departmental Cost Adjustments				
Reclass from Co Complex	-		-	
Reclass to Central Telephone	-		-	
	<hr/>	<hr/>	<hr/>	<hr/>
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>2,158,854</u>	<u>375,142</u>	<u>2,533,996</u>	<u>2,533,996</u>

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
<u>Wages and Benefits</u>							
Salaries and Wages	960,373	92,036	379,963	55,542	184,784	704	247,344
<u>Other Expenses and Cost</u>							
Supplies	67,918	6,509	26,871	3,928	13,068	50	17,492
Minor Equipment	10,483	1,005	4,148	606	2,017	8	2,700
Other Costs	12,991	1,245	5,140	751	2,500	10	3,346
Software License	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Telephone	15,174	15,174					
Postage	58	6	23	3	11	0	15
Shipping Expense	-	-	-	-	-	-	-
Utilities	184,883	17,718	73,147	10,692	35,573	136	47,617
Building Repairs & Maintenance	51,244	4,911	20,274	2,964	9,860	38	13,198
Archive Lease	-	-	-	-	-	-	-
Contracted Services	167,658	16,067	66,332	9,696	32,259	123	43,180
Vehicle Repair	11,851	1,136	4,689	685	2,280	9	3,052
Gasoline	-	-	-	-	-	-	-
Computer Maint	-	-	-	-	-	-	-
Equip/Equip Rental	-	-	-	-	-	-	-
Mileage	-	-	-	-	-	-	-
Training	1,050	101	415	61	202	1	270
Equipment Repair	24,263	2,325	9,599	1,403	4,668	18	6,249
Employee Benefits	524,656	50,280	207,576	30,343	100,948	385	135,125
Uniforms	1,296	124	513	75	249	1	334
Prof Services	6,175	592	2,443	357	1,188	5	1,590
Rental of Land and Buildings	-	-	-	-	-	-	-
Departmental Expenditures	2,040,074	209,227	801,134	117,108	389,608	1,484	521,513
<u>Cost Adjustments</u>							
Deductions	-	-					

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Departmental Cost Adjustments							
Reclass to Central Telephone	-						
Reclass from IT	-						
Functional Cost	2,040,074	209,227	801,134	117,108	389,608	1,484	521,513
Additions: 1st Central Service Centers	118,780	118,780					
REALLOCATE ADMIN		(328,007)	143,527	20,981	69,801	266	93,432
Allocable Costs	2,158,854	-	944,661	138,089	459,409	1,750	614,945
Unallocated	-						
1st Allocation	2,158,854	-	944,661	138,089	459,409	1,750	614,945
Additions: 2nd Central Service Centers	375,142	375,142					
REALLOCATE ADMIN		(375,142)	164,154	23,995	79,831	304	106,858
Allocable Costs	375,142	-	164,154	23,995	79,831	304	106,858
Unallocated	-						
2nd Allocation	375,142	-	164,154	23,995	79,831	304	106,858
Total Allocated	2,533,996	-	1,108,815	162,084	539,240	2,054	721,803

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Mailroom	Other Depts	St Francis Bldg	Human Services Building
Building Maintenance	150,153	53,300	29	-	315	96,509
Building Security	6,981	3,889	-	-	-	3,092
Budget & Purchasing	16,291	16,281	-	-	10	-
Human Resources	24,246	24,196	50	-	-	-
Information Technology	61,466	13,826	-	-	31	47,609
Commissioners	56,188	56,100	78	-	10	-
Solicitor	38,041	38,021	10	-	10	-
Controller	24,322	24,041	271	-	10	-
Treasurer	31,520	24,196	7,293	-	31	-
Election & Voter	78,647	-	48,231	30,289	127	-
Tax Services	98,708	69,130	29,568	-	10	-
Public Defender	33,427	31,834	1,593	-	-	-
Reg & Recorder	51,900	50,984	869	-	47	-
Planning	1,021	-	966	-	55	-
Courts	424,020	376,000	3,240	-	26	44,754
DJ Harvey	54,276	-	9,310	11,857	-	33,109
DJ Bowman	12,021	-	163	11,858	-	-
DJ Little	11,870	-	12	11,858	-	-
DJ Beauchat	51,008	-	6,041	11,858	-	33,109
Law Library	20,826	20,826	-	-	-	-
Victim Witness	19,012	19,012	-	-	-	-
Clerk Courts	56,350	41,478	14,872	-	-	-
Coroner	68	-	68	-	-	-
District Attorney	78,433	75,870	2,537	-	26	-
Prothonotary	46,584	43,206	3,280	-	98	-
Sheriff	94,883	91,424	3,404	-	55	-
Prison	62,252	-	1,021	61,231	-	-
Probation Services	140,099	-	2,039	-	-	138,060
Protect Insp	29	-	29	-	-	-
Emergency Services	14	-	14	-	-	-
Veteran's Affairs	15,616	15,555	47	-	14	-
Conservation	-	-	-	-	-	-
Agricultural Extension	1,183	-	196	987	-	-
Domestic Relations	115,440	-	18,649	-	-	96,791
911 Telecommunications	399,303	-	7	399,296	-	-
Children & Youth	146,526	-	8,192	-	-	138,334
Operational Services	25,193	-	4	-	-	25,189
Other	86,079	19,646	1	6	1,179	65,247
Subtotal	2,533,996	1,108,815	162,084	539,240	2,054	721,803
Total	2,533,996	1,108,815	162,084	539,240	2,054	721,803

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,652	5.642%	53,300		53,300		53,300
Building Security	225	0.348%	3,284		3,284	605	3,889
Budget & Purchasing	942	1.455%	13,749		13,749	2,532	16,281
Human Resources	1,400	2.163%	20,433		20,433	3,763	24,196
Information Technology	800	1.236%	11,676		11,676	2,150	13,826
Commissioners	3,246	5.015%	47,375		47,375	8,725	56,100
Solicitor	2,200	3.399%	32,108		32,108	5,913	38,021
Controller	1,391	2.149%	20,302		20,302	3,739	24,041
Treasurer	1,400	2.163%	20,433		20,433	3,763	24,196
Election & Voter	-	0.000%	-		-	-	-
Tax Services	4,000	6.180%	58,379		58,379	10,751	69,130
Public Defender	1,842	2.846%	26,883		26,883	4,951	31,834
Reg & Recorder	2,950	4.558%	43,055		43,055	7,929	50,984
Courts	21,756	33.613%	317,524		317,524	58,476	376,000
Law Library	1,205	1.862%	17,587		17,587	3,239	20,826
Victim Witness	1,100	1.700%	16,055		16,055	2,957	19,012
Clerk Courts	2,400	3.708%	35,027		35,027	6,451	41,478
District Attorney	4,390	6.782%	64,071		64,071	11,799	75,870
Prothonotary	2,500	3.862%	36,487		36,487	6,719	43,206
Sheriff	5,290	8.173%	77,206		77,206	14,218	91,424
Veteran's Affairs	900	1.391%	13,136		13,136	2,419	15,555
Operational Services		0.000%	-		-	-	-
Other	1,137	1.757%	16,591		16,591	3,055	19,646
Subtotal	64,726	100.000%	944,661	-	944,661	164,154	1,108,815
Second Allocation Total	61,074						
Total	64,726	100.000%	944,661	-	944,661	164,154	1,108,815

(A) Alloc basis: Net Usable Square Footage Occupied - New & Old Courthouses

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Detail Allocation of
Mailroom

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	46	0.021%	29		29		29
Human Resources	69	0.031%	43		43	7	50
Commissioners	107	0.048%	66		66	12	78
Solicitor	14	0.006%	8		8	2	10
Controller	371	0.167%	231		231	40	271
Treasurer	10,000	4.499%	6,213		6,213	1,080	7,293
Election & Voter	66,133	29.756%	41,090		41,090	7,141	48,231
Tax Services	40,543	18.242%	25,190		25,190	4,378	29,568
Public Defender	2,184	0.983%	1,357		1,357	236	1,593
Reg & Recorder	1,192	0.536%	740		740	129	869
Planning	1,324	0.596%	823		823	143	966
Courts	4,443	1.999%	2,760		2,760	480	3,240
DJ Harvey	12,765	5.744%	7,932		7,932	1,378	9,310
DJ Bowman	224	0.101%	139		139	24	163
DJ Little	15	0.007%	10		10	2	12
DJ Beauchat	8,283	3.727%	5,147		5,147	894	6,041
Clerk Courts	20,392	9.175%	12,670		12,670	2,202	14,872
Coroner	94	0.042%	58		58	10	68
District Attorney	3,478	1.565%	2,161		2,161	376	2,537
Prothonotary	4,496	2.023%	2,794		2,794	486	3,280
Sheriff	4,667	2.100%	2,900		2,900	504	3,404
Prison	1,401	0.630%	870		870	151	1,021
Probation Services	2,796	1.258%	1,737		1,737	302	2,039
Protect Insp	40	0.018%	25		25	4	29
Emergency Services	20	0.009%	12		12	2	14
Veteran's Affairs	65	0.029%	40		40	7	47
Conservation		0.000%	-		-	-	-
Agricultural Extension	269	0.121%	167		167	29	196
Domestic Relations	25,571	11.506%	15,888		15,888	2,761	18,649
911 Telecommunications	8	0.004%	6		6	1	7
Children & Youth	11,233	5.054%	6,979		6,979	1,213	8,192
Operational Services	5	0.002%	3		3	1	4
Other	1	0.001%	1		1	-	1
Subtotal	222,249	100.000%	138,089	-	138,089	23,995	162,084
Second Allocation Total	222,203						
Total	222,249	100.000%	138,089	-	138,089	23,995	162,084

(A) Alloc basis: Total Pieces Of Mail Processed By Department

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Detail Allocation of
Other Depts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance		0.000%	-		-		-
Election & Voter	9,862	5.617%	25,805		25,805	4,484	30,289
DJ Harvey	3,861	2.199%	10,102		10,102	1,755	11,857
DJ Bowman	3,862	2.199%	10,102		10,102	1,756	11,858
DJ Little	3,862	2.199%	10,102		10,102	1,756	11,858
DJ Beauchat	3,862	2.199%	10,102		10,102	1,756	11,858
Prison	19,938	11.355%	52,166		52,166	9,065	61,231
Agricultural Extension	321	0.183%	841		841	146	987
911 Telecommunications	130,019	74.048%	340,183		340,183	59,113	399,296
Other		0.00100%	6		6	-	6
Subtotal	175,587	100.000%	459,409	-	459,409	79,831	539,240
Second Allocation Total	175,587						
Total	175,587	100.00%	459,409	-	459,409	79,831	539,240

(A) Alloc basis: Total Labor Hours Converted To Salaries By Department

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Detail Allocation of
St Francis Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	6,029	17.968%	315		315		315
Budget & Purchasing	144	0.429%	8		8	2	10
Information Technology	495	1.475%	26		26	5	31
Commissioners	144	0.429%	8		8	2	10
Solicitor	144	0.429%	8		8	2	10
Controller	144	0.429%	8		8	2	10
Treasurer	495	1.475%	26		26	5	31
Election & Voter	2,004	5.972%	105		105	22	127
Tax Services	144	0.429%	8		8	2	10
Reg & Recorder	744	2.217%	39		39	8	47
Planning	864	2.575%	45		45	10	55
Courts	408	1.216%	21		21	5	26
Sheriff	864	2.575%	45		45	10	55
Veteran's Affairs	225	0.671%	12		12	2	14
Other	18,739	55.846%	974		974	205	1,179
Subtotal	33,555	100.000%	1,750	-	1,750	304	2,054
Second Allocation Total	27,526						
Total	33,555	100.000%	1,750	-	1,750	304	2,054

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Maintenance 2024 Actual
Detail Allocation of
Human Services Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	96,509		96,509		96,509
Building Security	282	0.417%	2,564		2,564	528	3,092
Information Technology	4,343	6.419%	39,473		39,473	8,136	47,609
Courts	4,083	6.034%	37,106		37,106	7,648	44,754
DJ Harvey	3,021	4.464%	27,451		27,451	5,658	33,109
DJ Beauchat	3,021	4.464%	27,451		27,451	5,658	33,109
Probation Services	12,595	18.614%	114,466		114,466	23,594	138,060
Domestic Relations	8,830	13.050%	80,250		80,250	16,541	96,791
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	114,693		114,693	23,641	138,334
Operational Services	2,298	3.396%	20,884		20,884	4,305	25,189
Other	5,952	8.797%	54,098		54,098	11,149	65,247
Subtotal	67,663	100.000%	614,945	-	614,945	106,858	721,803
Second Allocation Total	57,044						
Total	67,663	100.000%	614,945	-	614,945	106,858	721,803

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**ADAMS COUNTY, PENNSYLVANIA
Building Security 2024 Actual
Nature and Extent Of Services**

Beginning in 1996, the County established a Building Security Department consisting of metal detectors and security personnel located in the entrance of the Courthouse Complex. Expenditures associated with this cost center have been allocated based on the total square footage of the Courthouse Complex.

In 2017, the County established a Building Security Department including security cameras, metal detectors and security personal in the entrance of the Human Services Building. Expenditures associated with this cost center was also allocated based on the net usable square footage in this building.

Ref: OMB 2 CFR 200.457 Plant and Security Costs

ADAMS COUNTY, PENNSYLVANIA
Building Security 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	542,637		542,637	542,637
Allocated Additions				
Building Depreciation	2,161	-	2,161	
Equipment Depreciation	228	-	228	
Employee Benefits	1,398	-	1,398	
Liability Insurance	3,320	-	3,320	
Property Insurance	63	-	63	
Building Maintenance	5,848	1,133	6,981	
Building Security		2,110	2,110	
Budget & Purchasing		8,797	8,797	
Human Resources		11,749	11,749	
Information Technology		30,833	30,833	
Commissioners		5,116	5,116	
Controller		11,472	11,472	
Treasurer		1,268	1,268	
Central Phone		-	-	
Total Allocated Additions	<u>13,018</u>	<u>72,478</u>	<u>85,496</u>	<u>85,496</u>
Departmental Cost Adjustments				
Reclass from IT	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>555,655</u></u>	<u><u>72,478</u></u>	<u><u>628,133</u></u>	<u><u>628,133</u></u>

ADAMS COUNTY, PENNSYLVANIA
Building Security 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Courthouse Complex	Human Service Building
<u>Wages and Benefits</u>				
Salaries & Wages	365,507		197,557	167,950
	-			
<u>Other Expenses and Cost</u>				
Supplies	6,533		3,531	3,002
Minor Equipment	4,753		2,569	2,184
Advertising	-		-	-
Miscellaneous	1,206		652	554
Utilities	2,288		1,237	1,051
Training	225		122	103
Contracted Services	7,695		4,159	3,536
Employee Benefits	139,431		75,362	64,068
Equipment Repairs	293		159	135
Uniforms	7,328		3,961	3,367
Travel	-		-	-
Building Repair/Maintenance	7,378		3,988	3,390
	-		-	-
Departmental Expenditures	542,637	-	293,296	249,341
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclass from IT	-			
Functional Cost	542,637	-	293,296	249,341
Additions: 1st				
Central Service Centers	13,018	13,018		
REALLOCATE ADMIN		(13,018)	7,036	5,982
Allocable Costs				
Unallocated	555,655	-	300,332	255,323
1st Allocation	555,655	-	300,332	255,323
Additions: 2nd				
Central Service Centers	72,478	72,478		
REALLOCATE ADMIN		(72,478)	39,174	33,304
Allocable Costs	72,478	-	39,174	33,304
Unallocated	-			
2nd Allocation	72,478	-	39,174	33,304
Total Allocated	628,133	-	339,506	288,627

ADAMS COUNTY, PENNSYLVANIA
Building Security 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Courthouse Complex	Human Service Building
Building Maintenance	57,015	16,945	40,070
Building Security	2,110	1,045	1,065
Budget & Purchasing	4,976	4,976	-
Human Resources	7,397	7,397	-
Information Technology	23,164	4,227	18,937
Commissioners	17,152	17,152	-
Solicitor	11,624	11,624	-
Controller	7,350	7,350	-
Treasurer	7,397	7,397	-
Election & Voter	-	-	-
Tax Services	21,136	21,136	-
Public Defender	9,733	9,733	-
Reg & Recorder	15,588	15,588	-
Courts	132,755	114,954	17,801
DJ Harvey	13,170	-	13,170
DJ Beauchat	13,170	-	13,170
Law Library	6,368	6,368	-
Victim Witness	5,811	5,811	-
Clerk Courts	12,681	12,681	-
District Attorney	23,195	23,195	-
Prothonotary	13,208	13,208	-
Sheriff	27,952	27,952	-
Probation Services	54,916	-	54,916
Veteran's Affairs	4,754	4,754	-
Domestic Relations	38,501	-	38,501
Children & Youth	55,025	-	55,025
Operational Services	10,019	-	10,019
Other	31,966	6,013	25,953
Subtotal	628,133	339,506	288,627
Total	628,133	339,506	288,627

ADAMS COUNTY, PENNSYLVANIA
Building Security 2024 Actual
Detail Allocation of
Courthouse Complex

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,652	5.642%	16,945		16,945		16,945
Building Security	225	0.348%	1,045		1,045		1,045
Budget & Purchasing	942	1.455%	4,370		4,370	606	4,976
Human Resources	1,400	2.163%	6,496		6,496	901	7,397
Information Technology	800	1.236%	3,712		3,712	515	4,227
Commissioners	3,246	5.015%	15,062		15,062	2,090	17,152
Solicitor	2,200	3.399%	10,208		10,208	1,416	11,624
Controller	1,391	2.149%	6,454		6,454	896	7,350
Treasurer	1,400	2.163%	6,496		6,496	901	7,397
Election & Voter		0.000%	-		-	-	-
Tax Services	4,000	6.180%	18,561		18,561	2,575	21,136
Public Defender	1,842	2.846%	8,547		8,547	1,186	9,733
Reg & Recorder	2,950	4.558%	13,689		13,689	1,899	15,588
Courts	21,756	33.612%	100,948		100,948	14,006	114,954
Law Library	1,205	1.862%	5,592		5,592	776	6,368
Victim Witness	1,100	1.699%	5,103		5,103	708	5,811
Clerk Courts	2,400	3.708%	11,136		11,136	1,545	12,681
District Attorney	4,390	6.782%	20,369		20,369	2,826	23,195
Prothonotary	2,500	3.862%	11,599		11,599	1,609	13,208
Sheriff	5,290	8.173%	24,546		24,546	3,406	27,952
Veteran's Affairs	900	1.390%	4,175		4,175	579	4,754
Other	1,137	1.757%	5,279		5,279	734	6,013
Subtotal	64,726	100.000%	300,332	-	300,332	39,174	339,506
Second Allocation Total	60,849						
Total	64,726	100.000%	300,332	-	300,332	39,174	339,506

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Building Security 2024 Actual
Detail Allocation of
Human Service Building

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	10,619	15.694%	40,070		40,070		40,070
Building Security	282	0.417%	1,065		1,065		1,065
Information Technology	4,343	6.419%	16,389		16,389	2,548	18,937
Courts	4,083	6.034%	15,406		15,406	2,395	17,801
DJ Harvey	3,021	4.464%	11,398		11,398	1,772	13,170
DJ Beauchat	3,021	4.464%	11,398		11,398	1,772	13,170
Probation Services	12,595	18.614%	47,526		47,526	7,390	54,916
Domestic Relations	8,830	13.050%	33,320		33,320	5,181	38,501
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	12,620	18.651%	47,620		47,620	7,405	55,025
Operational Services	2,298	3.396%	8,671		8,671	1,348	10,019
Other	5,952	8.797%	22,460		22,460	3,493	25,953
Subtotal	67,663	100.000%	255,323	-	255,323	33,304	288,627
Second Allocation Total	56,762						
Total	67,663	100.000%	255,323	-	255,323	33,304	288,627

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Nature And Extent Of Services

Within the Budget & Purchasing department, specific staff is assigned to perform the general accounting, budget preparation and monitoring. Historically, the payroll function was performed by this department. However, in mid to late 2015, it was moved to the Human Resources department. The costs associated with this function are now captured under that department. Accounting fees associated with the County's External Audit are budgeted within this department. The Department has salary and wage expenses (actual hours worked supported by timesheet x employee's hourly rate) related to work performed on the liquid fuels program by the department's staff. Beginning in 2018, the purchasing costs have been included in this section for further allocation. They have been included in the accounting function of this section.

These activities have been functionalized and allocated as follows:

- Accounting/Budgeting – Allocated on the basis of total accounting transactions (revenue and expense) by department.
- External Audit – Allocated on the basis of total accounting transactions (revenue and expense) by department.
- Liquid Fuels – Direct Allocation to the Liquid Fuels department

Ref: OMB 2 CFR 200.425 Audit Services & 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	512,102		512,102	512,102
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,296	-	1,296	
Equipment Depreciation	318	-	318	
Employee Benefits	1,864	-	1,864	
Liability Insurance	536	-	536	
Property Insurance	218	-	218	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	13,757	2,534	16,291	
Building Security	4,370	606	4,976	
Budget & Purchasing		4,024	4,024	
Human Resources		7,400	7,400	
Information Technology		15,659	15,659	
Commissioners		2,916	2,916	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,265	5,265	
Treasurer		563	563	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	<u>22,359</u>	<u>38,967</u>	<u>61,326</u>	<u>61,326</u>
Departmental Cost Adjustments				
Reclass from Commissioners	-		-	
Reclass from Treasurer	-		-	
Reclass from Controller	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>534,461</u></u>	<u><u>38,967</u></u>	<u><u>573,428</u></u>	<u><u>573,428</u></u>

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
<u>Wages and Benefits</u>					
Salaries & Wages	256,345		256,345		
<u>Other Expenses and Cost</u>					
Supplies	2,624		2,624		-
Publications	134		134		-
Minor Equipment	-		-		-
Professional Services	92,786	-	-	92,786	-
Accounting Fees	-		-		-
Software License	-		-		-
Utilities	2,719		2,719		-
Postage Expense	-		-		-
Contract Services	39,533		39,533		-
Equipment Repairs/Maint	-		-		-
Training	450		450		-
Conferences	-		-		-
Dues/Memberships	950		950		-
Benefits	116,400		116,400		-
Travel	161		161		-
Advertising Expenses	-		-		-
Capital purchases	-		-		-
<hr/>					
Departmental Expenditures	512,102	-	419,316	92,786	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General And Administration	Accounting/ Budgeting	External Audit	Liquid Fuels
Reclass from Commissioners	-				
Reclass from Treasurer	-				
Reclass from Controller	-				
Functional Cost	512,102	-	419,316	92,786	-
Additions: 1st Central Service Centers	22,359	22,359	-		
REALLOCATE ADMIN		(22,359)	18,308	4,051	-
Allocable Costs	534,461	-	437,624	96,837	-
Unallocated	-				
1st Allocation	534,461	-	437,624	96,837	-
Additions: 2nd Central Service Centers	38,967	38,967			
REALLOCATE ADMIN		(38,967)	31,907	7,060	-
Allocable Costs	38,967	-	31,907	7,060	-
Unallocated	-				
2nd Allocation	38,967	-	31,907	7,060	-
Total Allocated	573,428	-	469,531	103,897	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Building Maintenance	23,938	19,601	4,337	-
Building Security	8,797	7,203	1,594	-
Budget & Purchasing	4,024	3,295	729	-
Human Resources	15,599	12,773	2,826	-
Information Technology	7,890	6,460	1,430	-
Commissioners	13,521	11,071	2,450	-
Solicitor	4,242	3,473	769	-
Purchasing	-	-	-	-
Controller	5,343	4,375	968	-
Treasurer	6,253	5,120	1,133	-
Election & Voter	14,033	11,490	2,543	-
Tax Services	31,431	25,737	5,694	-
Public Defender	6,184	5,064	1,120	-
Reg & Recorder	7,890	6,460	1,430	-
Planning	9,670	7,918	1,752	-
Courts	55,689	45,599	10,090	-
DJ Harvey	5,816	4,762	1,054	-
DJ Bowman	5,808	4,756	1,052	-
DJ Little	5,808	4,756	1,052	-
DJ Beauchat	5,808	4,756	1,052	-
Law Library	4,409	3,610	799	-
Victim Witness	14,373	11,769	2,604	-
Clerk Courts	9,561	7,828	1,733	-
Coroner	8,551	7,002	1,549	-
District Attorney	14,719	12,052	2,667	-
Prothonotary	6,305	5,163	1,142	-
Sheriff	16,160	13,232	2,928	-
Prison	52,783	43,220	9,563	-
Probation Services	19,467	15,940	3,527	-
Protect Insp	3,498	2,864	634	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting/ Budgeting	External Audit	Liquid Fuels
Emergency Services	12,760	10,448	2,312	-
Veteran's Affairs	5,290	4,331	959	-
Conservation	4,790	3,922	868	-
Agricultural Extension	4,386	3,591	795	-
Domestic Relations	11,969	9,801	2,168	-
911 Telecommunications	12,644	10,353	2,291	-
Children & Youth	55,664	45,579	10,085	-
Liquid Fuels	-	-	-	-
Operational Services	3,735	3,058	677	-
Other	74,620	61,099	13,521	-
Subtotal	573,428	469,531	103,897	-
Total	573,428	469,531	103,897	-

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,372	4.479%	19,601		19,601		19,601
Building Security	1,239	1.646%	7,203		7,203		7,203
Budget & Purchasing	567	0.753%	3,295		3,295		3,295
Human Resources	2,038	2.707%	11,846		11,846	927	12,773
Information Technology	1,031	1.369%	5,991		5,991	469	6,460
Commissioners	1,766	2.346%	10,267		10,267	804	11,071
Solicitor	554	0.736%	3,221		3,221	252	3,473
Controller	698	0.927%	4,057		4,057	318	4,375
Treasurer	817	1.085%	4,748		4,748	372	5,120
Election & Voter	1,833	2.435%	10,656		10,656	834	11,490
Tax Services	4,106	5.454%	23,868		23,868	1,869	25,737
Public Defender	808	1.073%	4,696		4,696	368	5,064
Reg & Recorder	1,031	1.369%	5,991		5,991	469	6,460
Planning	1,263	1.678%	7,343		7,343	575	7,918
Courts	7,275	9.663%	42,288		42,288	3,311	45,599
DJ Harvey	760	1.009%	4,416		4,416	346	4,762
DJ Bowman	759	1.008%	4,411		4,411	345	4,756
DJ Little	759	1.008%	4,411		4,411	345	4,756
DJ Beauchat	759	1.008%	4,411		4,411	345	4,756
Law Library	576	0.765%	3,348		3,348	262	3,610
Victim Witness	1,878	2.494%	10,914		10,914	855	11,769
Clerk Courts	1,249	1.659%	7,260		7,260	568	7,828
Coroner	1,117	1.484%	6,494		6,494	508	7,002
District Attorney	1,923	2.554%	11,177		11,177	875	12,052
Prothonotary	824	1.094%	4,788		4,788	375	5,163
Sheriff	2,111	2.804%	12,271		12,271	961	13,232
Prison	6,896	9.159%	40,082		40,082	3,138	43,220
Probation Services	2,543	3.378%	14,783		14,783	1,157	15,940
Protect Insp	457	0.607%	2,656		2,656	208	2,864
Emergency Services	1,667	2.214%	9,689		9,689	759	10,448
Veteran's Affairs	691	0.918%	4,017		4,017	314	4,331
Conservation	626	0.831%	3,637		3,637	285	3,922

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Detail Allocation of
Accounting/ Budgeting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Agricultural Extension	573	0.761%	3,330		3,330	261	3,591
Domestic Relations	1,564	2.077%	9,089		9,089	712	9,801
911 Telecommunications	1,652	2.194%	9,601		9,601	752	10,353
Children & Youth	7,272	9.659%	42,270		42,270	3,309	45,579
Operational Services	488	0.648%	2,836		2,836	222	3,058
Other	9,747	12.947%	56,662		56,662	4,437	61,099
Subtotal	75,289	100.000%	437,624	-	437,624	31,907	469,531
Second Allocation Total	70,111						
Total	75,289	100.000%	437,624	-	437,624	31,907	469,531

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Detail Allocation of
External Audit

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,372	4.479%	4,337		4,337		4,337
Building Security	1,239	1.646%	1,594		1,594		1,594
Budget & Purchasing	567	0.753%	729		729		729
Human Resources	2,038	2.707%	2,621		2,621	205	2,826
Information Technology	1,031	1.369%	1,326		1,326	104	1,430
Commissioners	1,766	2.346%	2,272		2,272	178	2,450
Solicitor	554	0.736%	713		713	56	769
Controller	698	0.927%	898		898	70	968
Treasurer	817	1.085%	1,051		1,051	82	1,133
Election & Voter	1,833	2.435%	2,358		2,358	185	2,543
Tax Services	4,106	5.454%	5,281		5,281	413	5,694
Public Defender	808	1.073%	1,039		1,039	81	1,120
Reg & Recorder	1,031	1.369%	1,326		1,326	104	1,430
Planning	1,263	1.678%	1,625		1,625	127	1,752
Courts	7,275	9.663%	9,357		9,357	733	10,090
DJ Harvey	760	1.009%	977		977	77	1,054
DJ Bowman	759	1.008%	976		976	76	1,052
DJ Little	759	1.008%	976		976	76	1,052
DJ Beauchat	759	1.008%	976		976	76	1,052
Law Library	576	0.765%	741		741	58	799
Victim Witness	1,878	2.494%	2,415		2,415	189	2,604
Clerk Courts	1,249	1.659%	1,607		1,607	126	1,733
Coroner	1,117	1.484%	1,437		1,437	112	1,549
District Attorney	1,923	2.554%	2,473		2,473	194	2,667
Prothonotary	824	1.094%	1,059		1,059	83	1,142
Sheriff	2,111	2.804%	2,715		2,715	213	2,928
Prison	6,896	9.159%	8,869		8,869	694	9,563
Probation Services	2,543	3.378%	3,271		3,271	256	3,527
Protect Insp	457	0.607%	588		588	46	634
Emergency Services	1,667	2.214%	2,144		2,144	168	2,312
Veteran's Affairs	691	0.918%	889		889	70	959
Conservation	626	0.831%	805		805	63	868
Agricultural Extension	573	0.761%	737		737	58	795
Domestic Relations	1,564	2.077%	2,011		2,011	157	2,168
911 Telecommunications	1,652	2.194%	2,125		2,125	166	2,291
Children & Youth	7,272	9.659%	9,353		9,353	732	10,085
Operational Services	488	0.648%	628		628	49	677
Other	9,747	12.947%	12,538		12,538	983	13,521
Subtotal	75,289	100.000%	96,837	-	96,837	7,060	103,897
Second Allocation Total	70,111						
Total	75,289	100.000%	96,837	-	96,837	7,060	103,897

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Budget & Purchasing 2024 Actual
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	-		-	-	-
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	-	-	-	-	-
Second Allocation Total	100						
Total	100	100.000%	-	-	-	-	-

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Budget & Purchasing Office

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Nature And Extent Of Services

Human Resources is responsible for the recruitment, examination, classification, establishment of pay standards and other personnel related activities. Historically, the function of payroll was captured under the Finance Department. However, in mid to late 2015 the function was moved to the Human Resources department. Costs associated with overall personnel administration, including payroll, have been allocated based on full-time equivalent employees by department. In the 2022 plan, the functions were further broken out into benefit administration and personnel administration was broken out into the areas for which the work was completed. In the Human Resources department, there is staff time dedicated to benefit administration, that individual providers support to all county departments. Beginning in 2022, the personnel administration was split between the Human Resources department and a Human Resource Generalist specifically for the Courts Umbrella. The Courts Umbrella includes Courts, District Magistrate offices, the Law Library, Probation, Domestic Relations as well as the Operations department. The personnel administration function is broken into these two areas, personnel administration and HR Generalist – Courts, to accurately allocate the costs by full-time equivalent related to the departments supported.

Ref: OMB 2 CFR 200.430 Compensation

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	715,718		715,718	715,718
Deductions			-	
Legal Costs	-		-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	3,460	-	3,460	
Equipment Depreciation	546	-	546	
Employee Benefits	2,796	-	2,796	
Liability Insurance	557	-	557	
Property Insurance	204	-	204	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	20,476	3,770	24,246	
Building Security	6,496	901	7,397	
Budget & Purchasing	14,467	1,132	15,599	
Human Resources		7,400	7,400	
Information Technology		23,595	23,595	
Commissioners		6,997	6,997	
Solicitor		-	-	
Purchasing		-	-	
Controller		18,721	18,721	
Treasurer		1,794	1,794	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	49,002	64,310	113,312	113,312
Departmental Cost Adjustments				
Reclass from Finance	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>764,720</u>	<u>64,310</u>	<u>829,030</u>	<u>829,030</u>

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Personnel Admin	Payroll	Benefit Administration	HR Generalist - Courts
<u>Wages and Benefits</u>						
Salaries & Wages	323,656		151,733	43,935	78,705	49,283
	-					
<u>Other Expenses and Cost</u>						
Supplies	8,691		4,807	1,392	2,493	
Publications	322		178	52	92	
Minor Equipment/Building Repair	19,807		10,953	3,172	5,682	
Professional Services	216,687		24,314	186,794	5,579	
Legal Costs	-		-	-	-	
Advertising	11,467		6,341	1,836	3,289	
Utilities	3,344		1,849	535	959	
IT Subscriptions	-		-	-	-	
Postage	55		30	9	16	
Travel	563		311	90	161	
Contracted Services	4,553		2,518	729	1,306	
Training	1,070		592	171	307	
Dues / Memberships	1,968		1,088	315	565	
Conf/Conventions	-		-	-	-	
Employee Benefits	123,536		56,817	16,452	29,472	20,795
Departmental Expenditures	715,718	-	261,531	255,482	128,626	70,078
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						
Reclass from Finance	-					
Functional Cost	715,718	-	261,531	255,482	128,626	70,078
Additions: 1st						
Central Service Centers	49,002	49,002				
REALLOCATE ADMIN		(49,002)	22,972	6,652	11,916	7,462
Allocable Costs	764,720	-	284,503	262,134	140,542	77,540
Unallocated	-					
1st Allocation	764,720	-	284,503	262,134	140,542	77,540
Additions: 2nd						
Central Service Centers	64,310	64,310				
REALLOCATE ADMIN		(64,310)	30,149	8,730	15,639	9,792
Allocable Costs	64,310	-	30,149	8,730	15,639	9,792
Unallocated	-					
2nd Allocation	64,310	-	30,149	8,730	15,639	9,792
Total Allocated	829,030	-	314,652	270,864	156,181	87,332

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Personnel Admin	Payroll	Benefit Administration	HR Generalist - Courts
Building Maintenance	36,451	20,553	10,179	5,719	-
Building Security	11,749	5,408	4,836	1,505	-
Budget & Purchasing	7,400	4,327	1,869	1,204	-
Human Resources	7,400	4,327	1,869	1,204	-
Information Technology	22,576	13,337	5,534	3,705	-
Commissioners	14,118	8,487	3,272	2,359	-
Solicitor	6,150	3,638	1,502	1,010	-
Controller	14,227	8,487	3,381	2,359	-
Treasurer	6,601	3,638	1,953	1,010	-
Election & Voter	8,674	4,849	2,477	1,348	-
Tax Services	42,456	19,397	17,669	5,390	-
Public Defender	14,626	8,487	3,780	2,359	-
Reg & Recorder	12,749	7,273	3,454	2,022	-
Planning	32,365	19,397	7,578	5,390	-
Courts	34,489	-	15,500	5,053	13,936
DJ Harvey	7,125	-	2,061	1,348	3,716
DJ Bowman	7,125	-	2,061	1,348	3,716
DJ Little	7,125	-	2,061	1,348	3,716
DJ Beauchat	7,125	-	2,061	1,348	3,716
Law Library	1,735	-	469	337	929
Victim Witness	9,163	4,849	2,966	1,348	-
Clerk Courts	20,303	12,122	4,812	3,369	-
Coroner	4,273	2,423	1,176	674	-
District Attorney	26,169	14,548	7,578	4,043	-
Prothonotary	12,152	7,273	2,857	2,022	-
Sheriff	35,669	20,609	9,333	5,727	-
Prison	99,214	-	62,154	37,060	-
Probation Services	65,956	-	20,382	12,128	33,446
Protect Insp	469	-	469	-	-
Emergency Services	8,095	4,849	1,898	1,348	-
Veteran's Affairs	4,455	2,423	1,358	674	-
Conservation	24,198	14,548	5,607	4,043	-
Agricultural Extension	4,219	2,423	1,122	674	-
Domestic Relations	40,691	-	11,573	7,749	21,369
911 Telecommunications	44,892	24,246	13,908	6,738	-
Children & Youth	110,787	64,250	28,682	17,855	-
Operational Services	5,225	-	1,428	1,010	2,787
Other	10,834	8,484	(5)	2,353	1
Subtotal	829,030	314,652	270,864	156,181	87,332
Total	829,030	314,652	270,864	156,181	87,332

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	19	7.224%	20,553		20,553		20,553
Building Security	5	1.901%	5,408		5,408		5,408
Budget & Purchasing	4	1.521%	4,327		4,327		4,327
Human Resources	4	1.521%	4,327		4,327		4,327
Information Technology	11	4.183%	11,901		11,901	1,436	13,337
Commissioners	7	2.662%	7,573		7,573	914	8,487
Solicitor	3	1.141%	3,246		3,246	392	3,638
Controller	7	2.662%	7,573		7,573	914	8,487
Treasurer	3	1.141%	3,246		3,246	392	3,638
Election & Voter	4	1.521%	4,327		4,327	522	4,849
Tax Services	16	6.084%	17,309		17,309	2,088	19,397
Public Defender	7	2.662%	7,573		7,573	914	8,487
Reg & Recorder	6	2.281%	6,490		6,490	783	7,273
Planning	16	6.084%	17,309		17,309	2,088	19,397
Victim Witness	4	1.521%	4,327		4,327	522	4,849
Clerk Courts	10	3.802%	10,817		10,817	1,305	12,122
Coroner	2	0.760%	2,162		2,162	261	2,423
District Attorney	12	4.563%	12,982		12,982	1,566	14,548
Prothonotary	6	2.281%	6,490		6,490	783	7,273
Sheriff	17	6.464%	18,390		18,390	2,219	20,609
Emergency Services	4	1.521%	4,327		4,327	522	4,849
Veteran's Affairs	2	0.760%	2,162		2,162	261	2,423
Conservation	12	4.563%	12,982		12,982	1,566	14,548
Agricultural Extension	2	0.760%	2,162		2,162	261	2,423
911 Telecommunications	20	7.605%	21,636		21,636	2,610	24,246
Children & Youth	53	20.152%	57,333		57,333	6,917	64,250
Other	7	2.662%	7,571		7,571	913	8,484
Subtotal	263	100.000%	284,503	-	284,503	30,149	314,652
Second Allocation Total	231						
Total	263	100.000%	284,503	-	284,503	30,149	314,652

(A) Alloc basis: Full-Time Equivalent Employees By Department (Excluding Court Umbrella)

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Detail Allocation of
Payroll

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	583	3.883%	10,179		10,179		10,179
Building Security	277	1.845%	4,836		4,836		4,836
Budget & Purchasing	107	0.713%	1,869		1,869		1,869
Human Resources	107	0.713%	1,869		1,869		1,869
Information Technology	306	2.038%	5,342		5,342	192	5,534
Commissioners	181	1.205%	3,159		3,159	113	3,272
Solicitor	83	0.553%	1,450		1,450	52	1,502
Controller	187	1.245%	3,264		3,264	117	3,381
Treasurer	108	0.719%	1,885		1,885	68	1,953
Election & Voter	137	0.912%	2,391		2,391	86	2,477
Tax Services	977	6.507%	17,057		17,057	612	17,669
Public Defender	209	1.392%	3,649		3,649	131	3,780
Reg & Recorder	191	1.272%	3,334		3,334	120	3,454
Planning	419	2.791%	7,316		7,316	262	7,578
Courts	857	5.708%	14,963		14,963	537	15,500
DJ Harvey	114	0.759%	1,990		1,990	71	2,061
DJ Bowman	114	0.759%	1,990		1,990	71	2,061
DJ Little	114	0.759%	1,990		1,990	71	2,061
DJ Beauchat	114	0.759%	1,990		1,990	71	2,061
Law Library	26	0.173%	453		453	16	469
Victim Witness	164	1.092%	2,863		2,863	103	2,966
Clerk Courts	266	1.772%	4,645		4,645	167	4,812
Coroner	65	0.433%	1,135		1,135	41	1,176
District Attorney	419	2.791%	7,316		7,316	262	7,578
Prothonotary	158	1.052%	2,758		2,758	99	2,857
Sheriff	516	3.437%	9,010		9,010	323	9,333
Prison	3,437	22.890%	60,002		60,002	2,152	62,154
Probation Services	1,127	7.506%	19,676		19,676	706	20,382
Protect Insp	26	0.173%	453		453	16	469
Emergency Services	105	0.699%	1,832		1,832	66	1,898
Veteran's Affairs	75	0.500%	1,311		1,311	47	1,358
Conservation	310	2.065%	5,413		5,413	194	5,607
Agricultural Extension	62	0.413%	1,083		1,083	39	1,122
Domestic Relations	640	4.262%	11,172		11,172	401	11,573
911 Telecommunications	769	5.122%	13,426		13,426	482	13,908
Children & Youth	1,586	10.563%	27,689		27,689	993	28,682
Operational Services	79	0.526%	1,379		1,379	49	1,428
Other		0.000%	(5)		(5)	-	(5)
Subtotal	15,015	100.000%	262,134	-	262,134	8,730	270,864
Second Allocation Total	13,941						
Total	15,015	100.000%	262,134	-	262,134	8,730	270,864

(A) Alloc basis: Total Payroll Checks Issued By Department

Source: Personnel Department - Payroll

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Detail Allocation of
Benefit Administration

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	19	4.069%	5,719		5,719		5,719
Building Security	5	1.071%	1,505		1,505		1,505
Budget & Purchasing	4	0.857%	1,204		1,204		1,204
Human Resources	4	0.857%	1,204		1,204		1,204
Information Technology	11	2.355%	3,310		3,310	395	3,705
Commissioners	7	1.499%	2,107		2,107	252	2,359
Solicitor	3	0.642%	902		902	108	1,010
Controller	7	1.499%	2,107		2,107	252	2,359
Treasurer	3	0.642%	902		902	108	1,010
Election & Voter	4	0.857%	1,204		1,204	144	1,348
Tax Services	16	3.426%	4,815		4,815	575	5,390
Public Defender	7	1.499%	2,107		2,107	252	2,359
Reg & Recorder	6	1.285%	1,806		1,806	216	2,022
Planning	16	3.426%	4,815		4,815	575	5,390
Courts	15	3.212%	4,514		4,514	539	5,053
DJ Harvey	4	0.857%	1,204		1,204	144	1,348
DJ Bowman	4	0.857%	1,204		1,204	144	1,348
DJ Little	4	0.857%	1,204		1,204	144	1,348
DJ Beauchat	4	0.857%	1,204		1,204	144	1,348
Law Library	1	0.214%	301		301	36	337
Victim Witness	4	0.857%	1,204		1,204	144	1,348
Clerk Courts	10	2.141%	3,009		3,009	360	3,369
Coroner	2	0.428%	602		602	72	674
District Attorney	12	2.570%	3,612		3,612	431	4,043
Prothonotary	6	1.285%	1,806		1,806	216	2,022
Sheriff	17	3.640%	5,116		5,116	611	5,727
Prison	110	23.555%	33,105		33,105	3,955	37,060
Probation Services	36	7.709%	10,834		10,834	1,294	12,128
Emergency Services	4	0.857%	1,204		1,204	144	1,348
Veteran's Affairs	2	0.428%	602		602	72	674
Conservation	12	2.570%	3,612		3,612	431	4,043
Agricultural Extension	2	0.428%	602		602	72	674
Domestic Relations	23	4.925%	6,922		6,922	827	7,749
911 Telecommunications	20	4.283%	6,019		6,019	719	6,738
Children & Youth	53	11.349%	15,950		15,950	1,905	17,855
Operational Services	3	0.642%	902		902	108	1,010
Other	7	1.499%	2,103		2,103	250	2,353
Subtotal	467	100.000%	140,542	-	140,542	15,639	156,181
Second Allocation Total	435						
Total	467	100.000%	140,542	-	140,542	15,639	156,181

(A) Alloc basis: Full-Time Equivalent Employees By Department

ADAMS COUNTY, PENNSYLVANIA
Human Resources 2024 Actual
Detail Allocation of
HR Generalist - Courts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Courts	15	15.957%	12,373		12,373	1,563	13,936
DJ Harvey	4	4.255%	3,299		3,299	417	3,716
DJ Bowman	4	4.255%	3,299		3,299	417	3,716
DJ Little	4	4.255%	3,299		3,299	417	3,716
DJ Beauchat	4	4.255%	3,299		3,299	417	3,716
Law Library	1	1.064%	825		825	104	929
Prison		0.000%	-		-	-	-
Probation Services	36	38.298%	29,696		29,696	3,750	33,446
Domestic Relations	23	24.468%	18,973		18,973	2,396	21,369
Operational Services	3	3.191%	2,474		2,474	313	2,787
Other		0.000%	3		3	(2)	1
Subtotal	94	100.000%	77,540	-	77,540	9,792	87,332
Second Allocation Total	94						
Total	94	100.000%	77,540	-	77,540	9,792	87,332

(A) Alloc basis: Full-Time Equivalent Employees By Department (ONLY Court Umbrella)

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Nature And Extent Of Services

Information Technology, previously Management Information Systems (MIS), was established as a separate department in 1998. The department is responsible for providing Technological Support and System Maintenance for the County. Cost will be allocated for System Maintenance based on the number of servers and computers by department. Technological Support Costs have been allocated based on the personal activity reports which identify the number of technical service hours afforded each department throughout the calendar year. For the plan year 2019, Children and Youth Services were excluded as they were direct billed. The practice of direct billing the Children and Youth department ended in 2020, therefore they will be included in the central services cost allocation plan beginning in 2022.

Ref: OMB 2 CFR 200.430 Compensation & 200.459 Professional Services

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,752,987		1,752,987	1,752,987
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	27,557	-	27,557	
Equipment Depreciation	32,993	-	32,993	
Liability Insurance	1,525	-	1,525	
Property Insurance	602	-	602	
Building Maintenance	51,175	10,291	61,466	
Building Security	20,101	3,063	23,164	
Budget & Purchasing	7,317	573	7,890	
Human Resources	20,553	2,023	22,576	
Information Technology		73,404	73,404	
Commissioners		6,549	6,549	
Controller		9,917	9,917	
Treasurer		1,118	1,118	
Central Phone		-	-	
Total Allocated Additions	162,289	106,938	269,227	269,227
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,915,276</u>	<u>106,938</u>	<u>2,022,214</u>	<u>2,022,214</u>

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
<u>Wages and Benefits</u>				
Salaries & Wages	757,580		386,366	371,214
	-			
<u>Other Expenses and Cost</u>				
Supplies	4,246	-	2,166	2,081
Minor Equipment	7,643	-	3,898	3,745
Other Costs	-	-	-	-
Professional Services	99,489		50,740	48,750
Building Repair	7,474	-	3,812	3,662
Utilities	16,907	-	8,622	8,284
Travel	1,623	-	828	795
Training	1,220	-	622	598
Conference	-	-	-	-
IT Subscriptions	435,691	-	222,203	213,489
Employee Benefits	247,216	-	126,080	121,136
Contracted Services	173,897		88,688	85,210
Capital Purchases	-		-	-
Departmental Expenditures	1,752,987	-	894,023	858,964
<u>Cost Adjustments</u>				
Deductions	-		-	
Departmental Cost Adjustments				
	-			-
	-		-	-
Functional Cost	1,752,987	-	894,023	858,964

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Technological Support	System Maintenance
Additions: 1st Central Service Centers	162,289	162,289		
REALLOCATE ADMIN		(162,289)	82,767	79,522
Allocable Costs Unallocated	1,915,276 -	-	976,790	938,486
1st Allocation	1,915,276	-	976,790	938,486
Additions: 2nd Central Service Centers	106,938	106,938		
REALLOCATE ADMIN		(106,938)	54,538	52,400
Allocable Costs Unallocated	106,938 -	-	54,538	52,400
2nd Allocation	106,938	-	54,538	52,400
Total Allocated	2,022,214	-	1,031,328	990,886

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Technological Support	System Maintenance
Building Maintenance	55,073	24,000	31,073
Building Security	30,833	16,850	13,983
Budget & Purchasing	15,659	9,446	6,213
Human Resources	23,595	15,824	7,771
Information Technology	73,404	9,700	63,704
Commissioners	43,307	28,426	14,881
Solicitor	15,336	5,418	9,918
Controller	35,133	23,557	11,576
Treasurer	28,358	16,782	11,576
Election & Voter	17,749	9,479	8,270
Tax Services	85,469	44,130	41,339
Public Defender	34,678	18,139	16,539
Reg & Recorder	34,742	14,896	19,846
Planning	76,539	35,200	41,339
Courts	135,313	77,435	57,878
DJ Harvey	19,459	9,541	9,918
DJ Bowman	19,459	9,541	9,918
DJ Little	19,459	9,541	9,918
DJ Beauchat	19,459	9,541	9,918
Law Library	5,471	2,165	3,306
Victim Witness	19,397	9,479	9,918
Clerk Courts	53,473	30,322	23,151
Coroner	9,209	9,209	-
District Attorney	97,868	59,834	38,034
Prothonotary	39,364	17,870	21,494
Sheriff	104,121	49,548	54,573
Prison	188,481	94,227	94,254
Probation Services	189,357	106,679	82,678
Emergency Services	148,727	97,470	51,257
Veteran's Affairs	18,503	13,540	4,963
Conservation	52,026	18,957	33,069
Agricultural Extension	808	808	-
Domestic Relations	76,894	30,591	46,303
911 Telecommunications	19,846	-	19,846
Children & Youth	196,566	89,078	107,488
Operational Services	14,711	9,748	4,963
Other	4,368	4,357	11
Subtotal	2,022,214	1,031,328	990,886
Direct Billed	-	-	-
Total	2,022,214	1,031,328	990,886

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Detail Allocation of
Technological Support

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	94	2.457%	24,000		24,000		24,000
Building Security	66	1.725%	16,850		16,850		16,850
Budget & Purchasing	37	0.967%	9,446		9,446		9,446
Human Resources	62	1.620%	15,824		15,824		15,824
Information Technology	38	0.993%	9,700		9,700		9,700
Commissioners	105	2.744%	26,803		26,803	1,623	28,426
Solicitor	20	0.523%	5,109		5,109	309	5,418
Controller	87	2.274%	22,212		22,212	1,345	23,557
Treasurer	62	1.620%	15,824		15,824	958	16,782
Election & Voter	35	0.915%	8,938		8,938	541	9,479
Tax Services	163	4.260%	41,611		41,611	2,519	44,130
Public Defender	67	1.751%	17,104		17,104	1,035	18,139
Reg & Recorder	55	1.438%	14,046		14,046	850	14,896
Planning	130	3.398%	33,191		33,191	2,009	35,200
Courts	286	7.475%	73,015		73,015	4,420	77,435
DJ Harvey	35	0.921%	8,996		8,996	545	9,541
DJ Bowman	35	0.921%	8,996		8,996	545	9,541
DJ Little	35	0.921%	8,996		8,996	545	9,541
DJ Beauchat	35	0.921%	8,996		8,996	545	9,541
Law Library	8	0.209%	2,041		2,041	124	2,165
Victim Witness	35	0.915%	8,938		8,938	541	9,479
Clerk Courts	112	2.927%	28,591		28,591	1,731	30,322
Coroner	34	0.889%	8,684		8,684	525	9,209
District Attorney	221	5.776%	56,419		56,419	3,415	59,834
Prothonotary	66	1.725%	16,850		16,850	1,020	17,870
Sheriff	183	4.783%	46,720		46,720	2,828	49,548
Prison	348	9.096%	88,849		88,849	5,378	94,227
Probation Services	394	10.298%	100,590		100,590	6,089	106,679
Emergency Services	360	9.409%	91,906		91,906	5,564	97,470
Veteran's Affairs	50	1.307%	12,767		12,767	773	13,540
Conservation	70	1.830%	17,875		17,875	1,082	18,957
Agricultural Extension	3	0.078%	762		762	46	808
Domestic Relations	113	2.953%	28,845		28,845	1,746	30,591
911 Telecommunications		0.000%	-		-	-	-
Children & Youth	329	8.599%	83,994		83,994	5,084	89,078
Operational Services	36	0.941%	9,192		9,192	556	9,748
Other	16	0.421%	4,110		4,110	247	4,357
Subtotal	3,826	100.000%	976,790	-	976,790	54,538	1,031,328
Second Allocation Total	3,529						
Direct Billed				-			-
Total	3,826	100.000%	976,790	-	976,790	54,538	1,031,328

(A) Alloc basis Support Tickets By Department
Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
Information Technology 2024 Actual
Detail Allocation of
System Maintenance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	20	3.311%	31,073		31,073		31,073
Building Security	9	1.490%	13,983		13,983		13,983
Budget & Purchasing	4	0.662%	6,213		6,213		6,213
Human Resources	5	0.828%	7,771		7,771		7,771
Information Technology	41	6.788%	63,704		63,704		63,704
Commissioners	9	1.490%	13,983		13,983	898	14,881
Solicitor	6	0.993%	9,319		9,319	599	9,918
Controller	7	1.159%	10,877		10,877	699	11,576
Treasurer	7	1.159%	10,877		10,877	699	11,576
Election & Voter	5	0.828%	7,771		7,771	499	8,270
Tax Services	25	4.139%	38,844		38,844	2,495	41,339
Public Defender	10	1.656%	15,541		15,541	998	16,539
Reg & Recorder	12	1.987%	18,648		18,648	1,198	19,846
Planning	25	4.139%	38,844		38,844	2,495	41,339
Courts	35	5.795%	54,385		54,385	3,493	57,878
DJ Harvey	6	0.993%	9,319		9,319	599	9,918
DJ Bowman	6	0.993%	9,319		9,319	599	9,918
DJ Little	6	0.993%	9,319		9,319	599	9,918
DJ Beauchat	6	0.993%	9,319		9,319	599	9,918
Law Library	2	0.331%	3,106		3,106	200	3,306
Victim Witness	6	0.993%	9,319		9,319	599	9,918
Clerk Courts	14	2.318%	21,754		21,754	1,397	23,151
District Attorney	23	3.808%	35,738		35,738	2,296	38,034
Prothonotary	13	2.152%	20,196		20,196	1,298	21,494
Sheriff	33	5.464%	51,279		51,279	3,294	54,573
Prison	57	9.437%	88,565		88,565	5,689	94,254
Probation Services	50	8.278%	77,688		77,688	4,990	82,678
Emergency Services	31	5.132%	48,163		48,163	3,094	51,257
Veteran's Affairs	3	0.497%	4,664		4,664	299	4,963
Conservation	20	3.311%	31,073		31,073	1,996	33,069
Domestic Relations	28	4.636%	43,508		43,508	2,795	46,303
911 Telecommunications	12	1.987%	18,648		18,648	1,198	19,846
Children & Youth	65	10.762%	101,000		101,000	6,488	107,488
Operational Services	3	0.497%	4,664		4,664	299	4,963
Other		0.001%	12		12	(1)	11
Subtotal	604	100.000%	938,486	-	938,486	52,400	990,886
Second Allocation Total	525						
Total	604	100.000%	938,486	-	938,486	52,400	990,886

(A) Alloc basis Number of Computers & Servers by Department

Source: Information Technology

ADAMS COUNTY, PENNSYLVANIA
County Commissioners 2024 Actual
Nature And Extent Of Services

The Adams County Commissioners' are the central governing body in the County organization. The majority of duties within this department are general government in nature and have been disallowed. In addition, any professional services related to unallowable legal services have also be excluded in accordance with OMB 2 CFR 200.

However, the Office of Chief Clerk/County Administrator, including staff support, is allowable for plan purposes. Within the Office of the Chief Clerk, specific staff are assigned to perform various functions including general accounting, payroll and employee administration. All costs associated with the Liquid Fuels program have been reclassified to Liquid Fuels.

Costs have been functionalized and allocated as follows:

- Accounting – Allocated based on total accounting transactions (expense and revenue) by department.
- Personnel Administration – Allocated based on the number of full-time equivalent employees by department, excluding Tax Collectors.
- Liquid Fuels – Direct Allocation

Ref: OMB Circular A-87, Attachment B, Section 1,8,19, & 27

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	906,855		906,855	906,855
Deductions			-	
Professional Services			-	
Capital Purchases			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	7,848	-	7,848	
Equipment Depreciation	962	-	962	
Employee Benefits	1,864	-	1,864	
Liability Insurance	1,316	-	1,316	
Property Insurance	504	-	504	
Building Maintenance	47,449	8,739	56,188	
Building Security	15,062	2,090	17,152	
Budget & Purchasing	12,539	982	13,521	
Human Resources	12,839	1,279	14,118	
Information Technology	40,786	2,521	43,307	
Commissioners		7,248	7,248	
Solicitor		505,992	505,992	
Controller		16,966	16,966	
Treasurer		1,628	1,628	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	141,169	547,445	688,614	688,614
Departmental Cost Adjustments				
Dir Reclass - Finance (liquid Fuels)	-		-	
Reclass from IT	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,048,024</u>	<u>547,445</u>	<u>1,595,469</u>	<u>1,595,469</u>

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	579,501	218,049	67,092	50,319	1,752	242,289
<u>Other Expenses and Cost</u>						
Supplies	4,726	3,058	945	709	14	
Publications	418	270	84	63	1	
Minor Equipment	-	-	-	-	-	
Other Costs	-	-	-	-	-	
Professional Services	-	-	-	-	-	
Admin Fees	-	-	-	-	-	
Building Repair	-	-	-	-	-	
Legal Fees	-	-	-	-	-	
Advertising	3,728	2,412	746	559	11	
Telephone	4,970	3,215	994	745	15	
Postage	102	66	20	15	0	
Insurance/Bond Expense	-	-	-	-	-	
Contracted Services	3,353	2,169	671	503	10	
Parking/Tolls/Gasoline	-	-	-	-	-	
Mileage	-	-	-	-	-	
Training	4,852	3,139	970	728	15	
Conferences	-	-	-	-	-	
Dues / Memberships	26,478	17,131	5,296	3,972	80	
Employees Benefits	272,074	102,086	31,664	23,748	822	113,754
Misc Expenses	514	332	103	77	2	
Travel	4,202	2,719	840	630	13	
Property /Vehicle Repair	1,936	1,253	387	290	6	
Gasoline	-	-	-	-	-	
	-	-	-	-	-	
Departmental Expenditures	906,855	355,900	109,812	82,359	2,741	356,043

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Accounting	Personnel Admin	Liquid Fuels	General Government
<u>Cost Adjustments</u>						
Deductions	-					-
Departmental Cost Adjustments						
Dir Reclass - Finance (Liquid Fuels)	-					
Reclass from IT	-					
Functional Cost	906,855	355,900	109,812	82,359	2,741	356,043
Additions: 1st Central Service Centers	141,169	141,169				
REALLOCATE ADMIN		(497,069)	99,072	74,304	2,473	321,220
Allocable Costs	1,048,024	-	208,884	156,663	5,214	677,263
Unallocated	(677,263)					(677,263)
1st Allocation	370,761	-	208,884	156,663	5,214	-
Additions: 2nd Central Service Centers	547,445	547,445				
REALLOCATE ADMIN		(547,445)	101,616	76,212	2,653	366,964
Allocable Costs	547,445	-	101,616	76,212	2,653	366,964
Unallocated	(366,964)					(366,964)
2nd Allocation	180,481	-	101,616	76,212	2,653	-
Total Allocated	551,242	-	310,500	232,875	7,867	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Building Maintenance	15,731	9,356	6,375	-
Building Security	5,116	3,438	1,678	-
Budget & Purchasing	2,916	1,573	1,343	-
Human Resources	6,997	5,654	1,343	-
Information Technology	6,549	2,860	3,689	-
Commissioners	7,248	4,900	2,348	-
Solicitor	3,953	2,399	1,554	-
Controller	6,650	3,023	3,627	-
Treasurer	5,092	3,538	1,554	-
Election & Voter	10,013	7,939	2,074	-
Tax Services	26,076	17,785	8,291	-
Public Defender	7,126	3,499	3,627	-
Reg & Recorder	7,575	4,465	3,110	-
Planning	13,762	5,471	8,291	-
Courts	39,282	31,509	7,773	-
DJ Harvey	5,365	3,291	2,074	-
DJ Bowman	5,362	3,288	2,074	-
DJ Little	5,362	3,288	2,074	-
DJ Beauchat	5,362	3,288	2,074	-
Law Library	3,013	2,495	518	-
Victim Witness	10,208	8,134	2,074	-
Clerk Courts	10,591	5,409	5,182	-
Coroner	5,876	4,839	1,037	-
District Attorney	14,548	8,329	6,219	-
Prothonotary	6,678	3,568	3,110	-
Sheriff	17,953	9,143	8,810	-
Prison	86,873	29,867	57,006	-
Probation Services	29,671	11,015	18,656	-
Protect Insp	1,979	1,979	-	-
Emergency Services	9,294	7,220	2,074	-
Veteran's Affairs	4,031	2,994	1,037	-

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounting	Personnel Admin	Liquid Fuels
Conservation	8,930	2,711	6,219	-
Agricultural Extension	3,519	2,482	1,037	-
Domestic Relations	18,694	6,774	11,920	-
911 Telecommunications	17,520	7,155	10,365	-
Children & Youth	58,962	31,496	27,466	-
Liquid Fuels	7,867	-	-	7,867
Operational Services	3,668	2,114	1,554	-
Other	45,830	42,212	3,618	0
Subtotal	551,242	310,500	232,875	7,867
Total	551,242	310,500	232,875	7,867

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,372	4.479%	9,356		9,356		9,356
Building Security	1,239	1.646%	3,438		3,438		3,438
Budget & Purchasing	567	0.753%	1,573		1,573		1,573
Human Resources	2,038	2.707%	5,654		5,654		5,654
Information Technology	1,031	1.369%	2,860		2,860		2,860
Commissioners	1,766	2.346%	4,900		4,900		4,900
Solicitor	554	0.736%	1,537		1,537		2,399
Controller	698	0.927%	1,936		1,936	862	3,023
Treasurer	817	1.085%	2,266		2,266	1,272	3,538
Election & Voter	1,833	2.435%	5,086		5,086	2,853	7,939
Tax Services	4,106	5.454%	11,393		11,393	6,392	17,785
Public Defender	808	1.073%	2,241		2,241	1,258	3,499
Reg & Recorder	1,031	1.369%	2,860		2,860	1,605	4,465
Planning	1,263	1.678%	3,505		3,505	1,966	5,471
Courts	7,275	9.663%	20,184		20,184	11,325	31,509
DJ Harvey	760	1.009%	2,108		2,108	1,183	3,291
DJ Bowman	759	1.008%	2,106		2,106	1,182	3,288
DJ Little	759	1.008%	2,106		2,106	1,182	3,288
DJ Beauchat	759	1.008%	2,106		2,106	1,182	3,288
Law Library	576	0.765%	1,598		1,598	897	2,495
Victim Witness	1,878	2.494%	5,210		5,210	2,924	8,134
Coroner	1,117	1.484%	3,100		3,100	1,739	4,839
District Attorney	1,923	2.554%	5,335		5,335	2,994	8,329
Prothonotary	824	1.094%	2,285		2,285	1,283	3,568
Sheriff	2,111	2.804%	5,857		5,857	3,286	9,143
Prison	6,896	9.159%	19,132		19,132	10,735	29,867
Probation Services	2,543	3.378%	7,056		7,056	3,959	11,015
Protect Insp	457	0.607%	1,268		1,268	711	1,979
Emergency Services	1,667	2.214%	4,625		4,625	2,595	7,220
Veteran's Affairs	691	0.918%	1,918		1,918	1,076	2,994
Conservation	626	0.831%	1,736		1,736	975	2,711
Agricultural Extension	573	0.761%	1,590		1,590	892	2,482
Domestic Relations	1,564	2.077%	4,339		4,339	2,435	6,774
911 Telecommunications	1,652	2.194%	4,583		4,583	2,572	7,155
Children & Youth	7,272	9.659%	20,176		20,176	11,320	31,496
Liquid Fuels		0.000%	-		-	-	-
Operational Services	488	0.648%	1,354		1,354	760	2,114
Other	9,747	13.595%	27,042		27,042	15,170	42,212
Subtotal	75,289	100.000%	208,884	-	208,884	101,616	310,500
Second Allocation Total	65,276						

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Detail Allocation of
Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	75,289	100.000%	208,884	-	208,884	101,616	310,500

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	19	4.069%	6,375		6,375		6,375
Building Security	5	1.071%	1,678		1,678		1,678
Budget & Purchasing	4	0.857%	1,343		1,343		1,343
Human Resources	4	0.857%	1,343		1,343		1,343
Information Technology	11	2.355%	3,689		3,689		3,689
Commissioners	7	1.499%	2,348		2,348		2,348
Solicitor	3	0.642%	1,006		1,006	548	1,554
Controller	7	1.499%	2,348		2,348	1,279	3,627
Treasurer	3	0.642%	1,006		1,006	548	1,554
Election & Voter	4	0.857%	1,343		1,343	731	2,074
Tax Services	16	3.426%	5,367		5,367	2,924	8,291
Public Defender	7	1.499%	2,348		2,348	1,279	3,627
Reg & Recorder	6	1.285%	2,013		2,013	1,097	3,110
Planning	16	3.426%	5,367		5,367	2,924	8,291
Courts	15	3.212%	5,032		5,032	2,741	7,773
DJ Harvey	4	0.857%	1,343		1,343	731	2,074
DJ Bowman	4	0.857%	1,343		1,343	731	2,074
DJ Little	4	0.857%	1,343		1,343	731	2,074
DJ Beauchat	4	0.857%	1,343		1,343	731	2,074
Law Library	1	0.214%	335		335	183	518
Victim Witness	4	0.857%	1,343		1,343	731	2,074
Clerk Courts	10	2.141%	3,354		3,354	1,828	5,182
Coroner	2	0.428%	671		671	366	1,037
District Attorney	12	2.570%	4,026		4,026	2,193	6,219
Prothonotary	6	1.285%	2,013		2,013	1,097	3,110
Sheriff	17	3.640%	5,703		5,703	3,107	8,810
Prison	110	23.555%	36,902		36,902	20,104	57,006
Probation Services	36	7.709%	12,077		12,077	6,579	18,656
Emergency Services	4	0.857%	1,343		1,343	731	2,074
Veteran's Affairs	2	0.428%	671		671	366	1,037
Conservation	12	2.570%	4,026		4,026	2,193	6,219
Agricultural Extension	2	0.428%	671		671	366	1,037

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	23	4.925%	7,716		7,716	4,204	11,920
911 Telecommunications	20	4.283%	6,710		6,710	3,655	10,365
Children & Youth	53	11.349%	17,780		17,780	9,686	27,466
Operational Services	3	0.642%	1,006		1,006	548	1,554
Other	7	2.137%	2,338		2,338	1,280	3,618
Subtotal	467	100.000%	156,663	-	156,663	76,212	232,875
Second Allocation Total	417						
Total	467	100.000%	156,663	-	156,663	76,212	232,875

(A) Alloc basis: Full-Time Equiv Employees By Dept

Source: Human Resources

ADAMS COUNTY, PENNSYLVANIA
Commissioners 2024 Actual
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	5,214		5,214	2,653	7,867
Other		0.000%	0		0	-	0
Subtotal	100	100.000%	5,214	-	5,214	2,653	7,867
Second Allocation Total	100						
Total	100	100.000%	5,214	-	5,214	2,653	7,867

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

**ADAMS COUNTY, PENNSYLVANIA
County Solicitor 2024 Actual
Nature And Extent Of Services**

The Adams County Solicitor serves as legal counsel for the County. The County Solicitor and staff review all County contracts and provide legal guidance on all matters concerning the County including all suits brought by and against the County. The Solicitor also serves as counsel to various bureaus and departments. This function is allowable for plan purposes and is directly allocated to the commissioners section of the plan.

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	429,718		429,718	429,718
Deductions			-	
Advertising	-		-	
Legal Fees	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	5,695	-	5,695	
Equipment Depreciation	432	-	432	
Employee Benefits	466	-	466	
Liability Insurance	519	-	519	
Property Insurance	327	-	327	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	32,124	5,917	38,041	
Building Security	10,208	1,416	11,624	
Budget & Purchasing	3,934	308	4,242	
Human Resources	5,598	552	6,150	
Information Technology	14,428	908	15,336	
Commissioners	2,543	1,410	3,953	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,283	5,283	
Treasurer		532	532	
Central Phone		-	-	
County Complex		-	-	
			-	
Total Allocated Additions	76,274	16,326	92,600	92,600
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>505,992</u>	<u>16,326</u>	<u>522,318</u>	<u>522,318</u>

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
<u>Wages and Benefits</u>			
Salary & Wages	292,527		292,527
	-		
<u>Other Expenses and Cost</u>			
Supplies	842		842
Publications	1,672		1,672
Minor Equipment	-		
Utilities	-		
Telephone	2,844		2,844
Postage	158		158
Rent	-		
Contracted Services	2,543		2,543
Professional Services	-		
Travel	397		397
Training	1,623		1,623
Conference/Convention	-		
Dues/Membership	2,494		2,494
Advertising	-		
Employee Benefits	124,618		124,618
Legal Fees	-		
Building Repair/Maint	-		
Departmental Expenditures	429,718	-	429,718
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Legal Counsel
	-		
Functional Cost	429,718	-	429,718
Additions: 1st Central Service Centers	76,274	76,274	
REALLOCATE ADMIN		(76,274)	76,274
Allocable Costs Unallocated	505,992	-	505,992
1st Allocation	505,992	-	505,992
Additions: 2nd Central Service Centers	16,326	16,326	
REALLOCATE ADMIN		(16,326)	16,326
Allocable Costs Unallocated	16,326	-	16,326
2nd Allocation	16,326	-	16,326
Total Allocated	522,318	-	522,318

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Legal Counsel
Commissioners	505,992	505,992
Solicitor	-	-
Purchasing	-	-
Operational Services	-	-
Other	16,326	16,326
Subtotal	522,318	522,318
Total	522,318	522,318

ADAMS COUNTY, PENNSYLVANIA
Solicitor 2024 Actual
Detail Allocation of
Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	100	100.000%	505,992		505,992		505,992
Other		0.000%	0		0	16,326	16,326
Subtotal	100	100.000%	505,992	-	505,992	16,326	522,318
Second Allocation Total	-						
Total	100	100.000%	505,992	-	505,992	16,326	522,318

(A) Alloc basis: Direct Allocation - Commissioners

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Nature And Extent Of Services

The Controller's Office function is to oversee all of the County's financial procedures which includes preparation of financial and audit reports, departmental budget management, accounts payable, auditing and general ledger.

The costs associated with the Controllers Accounting/ Auditing function has been allocated based on the total number of accounting transactions (expense and revenue) for all County funds.

The costs associated with the Controllers Accounts Payable function has been allocated based on the total number of accounting transactions (expense) for all County funds.

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	765,357		765,357	765,357
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	1,791	-	1,791	
Equipment Depreciation	3,884	-	3,884	
Employee Benefits	2,330	-	2,330	
Liability Insurance	972	-	972	
Property Insurance	318	-	318	
Workers' Compensation	-	-	-	
Retirement	-	-	-	
Building Maintenance	20,541	3,781	24,322	
Building Security	6,454	896	7,350	
Budget & Purchasing	4,955	388	5,343	
Human Resources	12,944	1,283	14,227	
Information Technology	33,089	2,044	35,133	
Commissioners	4,284	2,366	6,650	
Solicitor	-	-	-	
Purchasing	-	0	-	
Controller		6,611	6,611	
Treasurer		740	740	
Central Phone		-	-	
County Complex		-	-	
Total Allocated Additions	91,562	18,109	109,671	109,671
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>856,919</u>	<u>18,109</u>	<u>875,028</u>	<u>875,028</u>

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditin g	Liquid Fuels	General Government
<u>Wages and Benefits</u>						
Salary & Wages	478,270		43,859	361,073	1,073	72,265
	-					
<u>Other Expenses and Cost</u>						
Supplies	4,853		445	3,664	11	733
Minor Equipment	-		-	-	-	-
Professional Services	3,588		329	2,709	8	542
Contracted Services	-		-	-	-	-
Legal Fees	2,500		229	1,887	6	378
Advertising	101		9	76	0	15
Telephone	1,584		145	1,196	4	239
Postage	247		23	186	1	37
Training	5,935		544	4,481	13	897
Conferences	-		-	-	-	-
Dues / Memberships	1,790		164	1,351	4	270
Travel	2,722		250	2,055	6	411
Parking/Tolls	-		-	-	-	-
IT Subscriptions	-		-	-	-	-
Employee Benefits	263,533		24,167	198,956	591	39,819
Other	235		22	177	1	35
Departmental Expenditures	765,357	-	70,186	577,812	1,717	115,643
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General & Administration	Accounts Payable	Accting/Auditin g	Liquid Fuels	General Government
	-					
Functional Cost	765,357	-	70,186	577,812	1,717	115,643
Additions: 1st Central Service Centers	91,562	91,562				
REALLOCATE ADMIN		(91,562)	8,397	69,125	205	13,835
Allocable Costs	856,919	-	78,583	646,937	1,922	129,478
Unallocated	(129,478)					(129,478)
1st Allocation	727,441	-	78,583	646,937	1,922	-
Additions: 2nd Central Service Centers	18,109	18,109				
REALLOCATE ADMIN		(18,109)	1,660	13,672	41	2,736
Allocable Costs	18,109	-	1,660	13,672	41	2,736
Unallocated	(2,736)					(2,736)
2nd Allocation	15,373	-	1,660	13,672	41	-
Total Allocated	742,814	-	80,243	660,609	1,963	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Building Maintenance	33,473	4,497	28,976	-
Building Security	11,472	823	10,649	-
Budget & Purchasing	5,265	394	4,871	-
Human Resources	18,721	1,208	17,513	-
Information Technology	9,917	1,060	8,857	-
Commissioners	16,966	1,789	15,177	-
Solicitor	5,283	522	4,761	-
Controller	6,611	614	5,997	-
Treasurer	7,622	429	7,193	-
Election & Voter	19,559	3,415	16,144	-
Tax Services	37,553	1,392	36,161	-
Public Defender	7,872	757	7,115	-
Reg & Recorder	10,029	952	9,077	-
Planning	12,444	1,318	11,126	-
Courts	81,491	17,424	64,067	-
DJ Harvey	7,305	615	6,690	-
DJ Bowman	7,301	618	6,683	-
DJ Little	7,301	618	6,683	-
DJ Beauchat	7,301	618	6,683	-
Law Library	5,555	483	5,072	-
Victim Witness	16,948	412	16,536	-
Clerk Courts	11,629	629	11,000	-
Coroner	10,986	1,146	9,840	-
District Attorney	19,218	2,284	16,934	-
Prothonotary	7,948	695	7,253	-
Sheriff	21,358	2,767	18,591	-
Prison	69,230	8,504	60,726	-
Probation Services	25,586	3,189	22,397	-
Protect Insp	4,239	214	4,025	-
Emergency Services	16,285	1,606	14,679	-
Veteran's Affairs	6,762	675	6,087	-

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Accounts Payable	Accting/Auditing	Liquid Fuels
Conservation	5,895	385	5,510	-
Agricultural Extension	5,434	389	5,045	-
Domestic Relations	15,724	1,953	13,771	-
911 Telecommunications	16,414	1,867	14,547	-
Children & Youth	74,582	10,541	64,041	-
Liquid Fuels	1,963	-	-	1,963
Operational Services	4,644	348	4,296	-
Other	88,928	3,093	85,836	(0)
Subtotal	742,814	80,243	660,609	1,963
Total	742,814	80,243	660,609	1,963

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	1,612	5.723%	4,497		4,497		4,497
Building Security	295	1.047%	823		823		823
Budget & Purchasing	141	0.501%	394		394		394
Human Resources	433	1.537%	1,208		1,208		1,208
Information Technology	380	1.349%	1,060		1,060		1,060
Commissioners	641	2.276%	1,789		1,789		1,789
Solicitor	187	0.664%	522		522		522
Controller	220	0.781%	614		614		614
Treasurer	150	0.533%	419		419	10	429
Election & Voter	1,195	4.242%	3,333		3,333	82	3,415
Tax Services	487	1.729%	1,359		1,359	33	1,392
Public Defender	265	0.941%	739		739	18	757
Reg & Recorder	333	1.182%	929		929	23	952
Planning	461	1.637%	1,286		1,286	32	1,318
Courts	6,096	21.642%	17,007		17,007	417	17,424
DJ Harvey	215	0.763%	600		600	15	615
DJ Bowman	216	0.767%	603		603	15	618
DJ Little	216	0.767%	603		603	15	618
DJ Beauchat	216	0.767%	603		603	15	618
Law Library	169	0.600%	471		471	12	483
Victim Witness	144	0.511%	402		402	10	412
Clerk Courts	220	0.781%	614		614	15	629
Coroner	401	1.424%	1,119		1,119	27	1,146
District Attorney	799	2.837%	2,229		2,229	55	2,284
Prothonotary	243	0.863%	678		678	17	695
Sheriff	968	3.437%	2,701		2,701	66	2,767
Prison	2,975	10.562%	8,300		8,300	204	8,504
Probation Services	1,116	3.962%	3,113		3,113	76	3,189
Protect Insp	75	0.266%	209		209	5	214
Emergency Services	562	1.995%	1,568		1,568	38	1,606
Veteran's Affairs	236	0.838%	659		659	16	675
Conservation	135	0.479%	376		376	9	385
Agricultural Extension	136	0.483%	380		380	9	389
Domestic Relations	683	2.425%	1,906		1,906	47	1,953
911 Telecommunications	653	2.318%	1,822		1,822	45	1,867
Children & Youth	3,688	13.093%	10,289		10,289	252	10,541
Operational Services	122	0.433%	340		340	8	348

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Detail Allocation of
Accounts Payable

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	1,084	3.845%	3,019		3,019	74	3,093
Subtotal	28,168	100.000%	78,583	-	78,583	1,660	80,243
Second Allocation Total	24,259						
Total	28,168	100.000%	78,583	-	78,583	1,660	80,243

(A) Alloc basis: Total Acctng Trans Expenses

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Detail Allocation of
Accting/Auditing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,372	4.479%	28,976		28,976		28,976
Building Security	1,239	1.646%	10,649		10,649		10,649
Budget & Purchasing	567	0.753%	4,871		4,871		4,871
Human Resources	2,038	2.707%	17,513		17,513		17,513
Information Technology	1,031	1.369%	8,857		8,857		8,857
Commissioners	1,766	2.346%	15,177		15,177		15,177
Solicitor	554	0.736%	4,761		4,761		4,761
Controller	698	0.927%	5,997		5,997		5,997
Treasurer	817	1.085%	7,019		7,019	174	7,193
Election & Voter	1,833	2.435%	15,753		15,753	391	16,144
Tax Services	4,106	5.454%	35,284		35,284	877	36,161
Public Defender	808	1.073%	6,942		6,942	173	7,115
Reg & Recorder	1,031	1.369%	8,857		8,857	220	9,077
Planning	1,263	1.678%	10,856		10,856	270	11,126
Courts	7,275	9.663%	62,513		62,513	1,554	64,067
DJ Harvey	760	1.009%	6,528		6,528	162	6,690
DJ Bowman	759	1.008%	6,521		6,521	162	6,683
DJ Little	759	1.008%	6,521		6,521	162	6,683
DJ Beauchat	759	1.008%	6,521		6,521	162	6,683
Law Library	576	0.765%	4,949		4,949	123	5,072
Victim Witness	1,878	2.494%	16,135		16,135	401	16,536
Clerk Courts	1,249	1.659%	10,733		10,733	267	11,000
Coroner	1,117	1.484%	9,601		9,601	239	9,840
District Attorney	1,923	2.554%	16,523		16,523	411	16,934
Prothonotary	824	1.094%	7,077		7,077	176	7,253
Sheriff	2,111	2.804%	18,140		18,140	451	18,591
Prison	6,896	9.159%	59,253		59,253	1,473	60,726
Probation Services	2,543	3.378%	21,854		21,854	543	22,397
Protect Insp	457	0.607%	3,927		3,927	98	4,025
Emergency Services	1,667	2.214%	14,323		14,323	356	14,679
Veteran's Affairs	691	0.918%	5,939		5,939	148	6,087
Conservation	626	0.831%	5,376		5,376	134	5,510
Agricultural Extension	573	0.761%	4,923		4,923	122	5,045
Domestic Relations	1,564	2.077%	13,437		13,437	334	13,771
911 Telecommunications	1,652	2.194%	14,194		14,194	353	14,547
Children & Youth	7,272	9.659%	62,488		62,488	1,553	64,041
Operational Services	488	0.648%	4,192		4,192	104	4,296
Other	9,747	12.947%	83,757		83,757	2,079	85,836
Subtotal	75,289	100.000%	646,937	-	646,937	13,672	660,609
Second Allocation Total	64,024						
Total	75,289	100.000%	646,937	-	646,937	13,672	660,609

(A) Alloc basis: Total Accounting Transactions (Exp & Rev) By Department

Source: Controllers Office

ADAMS COUNTY, PENNSYLVANIA
Controller 2024 Actual
Detail Allocation of
Liquid Fuels

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Liquid Fuels	100	100.000%	1,922		1,922	41	1,963
Operational Services		0.000%	-		-	-	-
Other		0.000%	(0)		(0)	-	(0)
Subtotal	100	100.000%	1,922	-	1,922	41	1,963
Second Allocation Total	100						
Total	100	100.000%	1,922	-	1,922	41	1,963

(A) Alloc basis: Direct Allocation - Liquid Fuels

Source: Finance Office

ADAMS COUNTY, PENNSYLVANIA
County Treasurer 2024 Actual
Nature And Extent Of Services

The County Treasurer's Office accounts for all monies due the County from row offices, tax collectors, fines, and miscellaneous sources. The Office collects fees for the sale of hunting, fishing, dog, and motorboat licenses and also from the issuance of temporary automobile registrations. These duties are functions of general government and have been properly disallowed.

The Treasurer's Office is also responsible for the signing and reconciliation of all checks drawn on County bank accounts. This function is allowable for plan purposes and has been allocated based on total payroll checks issued and total accounting transactions (expense and revenue) by department.

Ref: OMB 2 CFR 200.430 Compensation & 200.444 General Costs of Government

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	356,087		356,087	356,087
Deductions			-	
Bank Fees			-	
Advertising			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	4,345	-	4,345	
Equipment Depreciation	546	-	546	
Employee Benefits	932	-	932	
Liability Insurance	404	-	404	
Property Insurance	228	-	228	
Building Maintenance	26,672	4,848	31,520	
Building Security	6,496	901	7,397	
Budget & Purchasing	5,799	454	6,253	
Human Resources	6,033	568	6,601	
Information Technology	26,701	1,657	28,358	
Commissioners	3,272	1,820	5,092	
Controller	7,438	184	7,622	
Treasurer		773	773	
Central Phone		-	-	
Total Allocated Additions	<u>88,866</u>	<u>11,205</u>	<u>100,071</u>	<u>100,071</u>
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>444,953</u></u>	<u><u>11,205</u></u>	<u><u>456,158</u></u>	<u><u>456,158</u></u>

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
<u>Wages and Benefits</u>				
Salaries & Wages	214,513		36,467	178,046
	-			
<u>Other Expenses and Cost</u>				
Supplies	1,847	-	314	1,533
Publications	-	-	-	-
Minor Equipment	486	-	83	404
Professional Services	-	-	-	-
Shipping	-	-	-	-
Building Repair	137	-	23	114
Legal Fees	-	-	-	-
Telephone	1,793	-	305	1,488
Postage	6,643	-	1,129	5,514
Contracted Services	7,215	-	1,227	5,988
Advertising	-	-	-	-
Travel	336	-	57	279
Training	3,700	-	629	3,071
Conference	-	-	-	-
Dues / Memberships	925	-	157	768
Insurance / Bond Expense	-	-	-	-
Commission Fees	-	-	-	-
Fringe Benefits	117,771	-	20,021	97,750
Miscellaneous	-			-
Bank Fees	720			720
Departmental Expenditures	356,087	-	60,412	295,675

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Schedule of Costs to be Allocated by Function

	Total	General and Administration	Check Process	General Government
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Dir Reclass - Finance (Liquid Fuels)	-			
Reclass from IT	-			
Functional Cost	356,087	-	60,412	295,675
Additions: 1st Central Service Centers	88,866	88,866		
REALLOCATE ADMIN		(88,866)	15,107	73,759
Allocable Costs	444,953	-	75,519	369,434
Unallocated	(369,434)			(369,434)
1st Allocation	75,519	-	75,519	-
Additions: 2nd Central Service Centers	11,205	11,205		
REALLOCATE ADMIN		(11,205)	1,905	9,300
Allocable Costs	11,205	-	1,905	9,300
Unallocated	(9,300)			(9,300)
2nd Allocation	1,905	-	1,905	-
Total Allocated	77,424	-	77,424	-

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Building Maintenance	3,308	3,308
Building Security	1,268	1,268
Budget & Purchasing	563	563
Human Resources	1,794	1,794
Information Technology	1,118	1,118
Commissioners	1,628	1,628
Solicitor	532	532
Controller	740	740
Treasurer	773	773
Election & Voter	1,697	1,697
Tax Services	4,378	4,378
Public Defender	875	875
Reg & Recorder	1,053	1,053
Planning	1,449	1,449
Courts	7,004	7,004
DJ Harvey	753	753
DJ Bowman	752	752
DJ Little	752	752
DJ Beauchat	752	752
Law Library	519	519
Victim Witness	1,758	1,758
Clerk Courts	1,305	1,305
Coroner	1,019	1,019
District Attorney	2,016	2,016
Prothonotary	846	846
Sheriff	2,263	2,263
Prison	8,899	8,899
Probation Services	3,161	3,161
Protect Insp	416	416
Emergency Services	1,526	1,526
Veteran's Affairs	659	659

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Department Cost Allocation Summary - Total Costs

User Department	Total	Check Process
Conservation	805	805
Agricultural Extension	547	547
Domestic Relations	1,898	1,898
911 Telecommunications	2,085	2,085
Children & Youth	7,629	7,629
Operational Services	488	488
Other	8,396	8,396
Subtotal	77,424	77,424
Total	77,424	77,424

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Maintenance	3,955	4.380%	3,308		3,308		3,308
Building Security	1,516	1.679%	1,268		1,268		1,268
Budget & Purchasing	674	0.746%	563		563		563
Human Resources	2,145	2.375%	1,794		1,794		1,794
Information Technology	1,337	1.481%	1,118		1,118		1,118
Commissioners	1,947	2.156%	1,628		1,628		1,628
Solicitor	637	0.705%	532		532		532
Controller	885	0.980%	740		740		740
Treasurer	925	1.024%	773		773		773
Election & Voter	1,970	2.182%	1,648		1,648	49	1,697
Tax Services	5,083	5.629%	4,251		4,251	127	4,378
Public Defender	1,017	1.126%	850		850	25	875
Reg & Recorder	1,222	1.353%	1,022		1,022	31	1,053
Planning	1,682	1.863%	1,407		1,407	42	1,449
Courts	8,132	9.005%	6,801		6,801	203	7,004
DJ Harvey	874	0.968%	731		731	22	753
DJ Bowman	873	0.967%	730		730	22	752
DJ Little	873	0.967%	730		730	22	752
DJ Beauchat	873	0.967%	730		730	22	752
Law Library	602	0.667%	504		504	15	519
Victim Witness	2,042	2.261%	1,707		1,707	51	1,758
Clerk Courts	1,515	1.678%	1,267		1,267	38	1,305
Coroner	1,182	1.309%	989		989	30	1,019
District Attorney	2,342	2.593%	1,958		1,958	58	2,016
Prothonotary	982	1.087%	821		821	25	846
Sheriff	2,627	2.909%	2,197		2,197	66	2,263
Prison	10,333	11.442%	8,641		8,641	258	8,899
Probation Services	3,670	4.064%	3,069		3,069	92	3,161
Protect Insp	483	0.535%	404		404	12	416
Emergency Services	1,772	1.962%	1,482		1,482	44	1,526
Veteran's Affairs	766	0.848%	640		640	19	659
Conservation	936	1.036%	782		782	23	805
Agricultural Extension	635	0.703%	531		531	16	547
Domestic Relations	2,204	2.441%	1,843		1,843	55	1,898
911 Telecommunications	2,421	2.681%	2,025		2,025	60	2,085
Children & Youth	8,858	9.809%	7,408		7,408	221	7,629
Operational Services	567	0.628%	474		474	14	488
Other	9,747	10.794%	8,153		8,153	243	8,396

ADAMS COUNTY, PENNSYLVANIA
Treasurer 2024 Actual
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	90,304	100.000%	75,519	-	75,519	1,905	77,424
Second Allocation Total	76,283						
Total	90,304	100.000%	75,519	-	75,519	1,905	77,424

(A) Alloc basis: Total Acctng Trans (Exp & Rev) & Payroll Checks By Dept

Source: Finance Office